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Taxable Sales In California (Sales & Use Tax)

2001 Fourth Quarter

Taxable Sales in California is a quarterly report on retail sales activity in California, as measured by transactions subject to sales and use tax. The report includes data about statewide taxable sales by type of business as well as data about taxable sales in all California cities and counties.

The following factors should be considered when using these data:

1. Total taxable transactions do not necessarily indicate the gross sales of stores dealing in taxable items. Only sales subject to sales or use tax are tabulated; excluded are sales for resale, sales of nontaxable items such as food for home consumption and prescription medicines, and taxable sales disclosed by Board audits.
2. Some businesses dealing primarily in nontaxable activities, such as services, manufacturing, contracting, or wholesaling, either sell some merchandise that is subject to sales tax or use some items that were purchased ex-tax and on which use tax must be paid. Such transactions are included in the tabulations.
3. Data are compiled by type of store but cannot be broken down by commodity.
4. Businesses are classified according to their principal line of merchandise or service.

Readers are invited to submit comments and suggestions designed to improve this publication to:

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TAXABLE SALES IN CALIFORNIA

FOURTH QUARTER 2001

Taxable sales in California fell during the fourth quarter of 2001, as they had in the third quarter. These drops in sales were the first quarterly taxable sales decreases since the second quarter of 1993. In the fourth quarter of 2001, transactions subject to the sales and use tax totaled \$115.7 billion, a decrease of \$2.8 billion, or 2.3 percent, from the fourth quarter of 2000.

Measured in constant dollars, the fourth quarter decline in taxable sales was only 0.8 percent, as the average price of taxable commodities decreased slightly. The California Taxable Sales Deflator measured a deflation rate of 1.5 percent.

Retail stores reported quarterly taxable sales of \$79.4 billion, a 1.1 percent increase over the fourth quarter of 2000. Taxable transactions by business and personal service establishments declined at a rate of 3.6 percent to \$5.6 billion. Taxable sales by establishments included in the "All Other Outlets" category totaled \$30.8 billion, a significant drop of 10.1 percent.

Stores featuring durable goods experienced a moderate sales increase of 4.9 percent over the same period last year. Sales of nondurable goods decreased by 2.4 percent.

New car dealers led the durable goods category with taxable sales of \$14.2 billion, a substantial 25.3 percent increase over the fourth quarter of 2000. The jump in sales resulted from aggressive marketing by automobile manufacturers, who offered significant consumer incentives for new car purchases.

New vehicle registrations also increased. As reported by the Department of Motor Vehicles, registration of new cars and trucks totaled 531,449, a 3.9 percent increase over the same period a year ago. New automobile registration increased 2.0 percent to 422,839 while new truck registration increased 11.8 percent to 108,610.

Construction contractors reported a decline in sales growth compared to the fourth quarter of 2000. Their taxable transactions totaled \$4.3 billion, a drop of 8.0 percent. However, moderate demand continued for building materials. Building material dealers posted sales growth of 5.0 percent with sales of \$6.0 billion. Specialty stores saw their sales decline by 8.2 percent, while sales by the household group, which includes furniture and appliance stores, fell by a slight 1.4 percent.

In the fourth quarter of 2001, gasoline consumption declined 1.6 percent from the fourth quarter of 2000, to 3.7 billion gallons. The average price per gallon of gasoline dropped a full 21.2 percent, to \$1.300. The drop in gasoline prices brought about a corresponding reduction in service stations' taxable sales. Those businesses reported taxable transactions of \$5.3 billion, a drop of 21.1 percent.

General merchandise stores—a category that includes department stores and discount mass-merchandise stores—reported sales of \$13.6 billion, an increase of 2.0 percent over the fourth quarter of 2000. Restaurant sales grew slightly to \$9.1 billion, an increase of 1.5 percent.

TABLE 1. STATEWIDE TAXABLE SALES, BY TYPE OF BUSINESS, FOURTH QUARTER 2001

Type of business	Number of permits on January 1, 2002	Taxable transactions			Per capita taxable transactions a/	
		Amount (in thousands)	Percent of total	Percent change from year to year	2000	2001
<i>Retail Stores</i>						
Women's apparel	10,274	\$1,123,546	.97	0.9	32.38	32.07
Men's apparel	3,430	324,235	.28	-6.0	10.03	9.25
Family apparel	14,520	1,967,368	1.70	4.3	54.85	56.15
Shoes	4,776	591,426	.51	-0.4	17.27	16.88
Apparel stores group	33,000	4,006,575	3.46	1.7	114.53	114.35
General merchandise stores	8,380	13,589,583	11.74	2.0	387.62	387.86
Drug stores	4,415	1,499,936	1.30	0.7	43.31	42.81
General merchandise group	12,795	15,089,519	13.04	1.8	430.93	430.67
Gifts, art goods, and novelties	12,070	582,162	.50	-6.8	18.17	16.62
Sporting goods	6,568	918,229	.79	0.8	26.48	26.21
Florists	5,472	290,916	.25	-0.6	8.51	8.30
Photographic equipment and supplies	1,028	141,371	.12	3.6	3.97	4.03
Musical instruments	3,361	478,716	.41	-2.7	14.31	13.66
Stationery and books	8,905	1,046,497	.90	-8.0	33.08	29.87
Jewelry	9,251	769,264	.66	-1.1	22.62	21.96
Office, store, and school supplies	16,268	3,681,359	3.18	-17.6	129.95	105.07
Other specialties	112,431	4,268,983	3.69	-3.4	128.53	121.84
Specialty stores group	175,354	12,177,497	10.52	-8.2	385.63	347.56
Food stores selling all types of liquor	5,690	3,320,326	2.87	2.5	94.24	94.77
All other food stores	18,902	1,521,893	1.31	-2.7	45.47	43.44
Food stores group	24,592	4,842,219	4.18	0.8	139.71	138.20
Eating places: no alcoholic beverages	47,138	4,109,032	3.55	3.3	115.67	117.28
Eating places: beer and wine	19,325	2,292,463	1.98	2.1	65.30	65.43
Eating and drinking: all types of liquor	10,801	2,723,928	2.35	-1.7	80.55	77.74
Eating and drinking group	77,264	9,125,423	7.88	1.5	261.52	260.45
Household and home furnishings	24,230	2,539,541	2.19	-2.4	75.67	72.48
Household appliance dealers	3,711	1,266,139	1.09	0.8	36.54	36.14
Household group	27,941	3,805,680	3.29	-1.4	112.20	108.62
Lumber and building materials	4,082	4,336,868	3.75	8.3	116.42	123.78
Hardware stores	2,161	712,878	.62	-3.5	21.48	20.35
Plumbing and electrical supplies	1,842	728,774	.63	-4.0	22.07	20.80
Paint, glass, and wallpaper	1,613	241,808	.21	4.2	6.75	6.90
Building material group	9,698	6,020,328	5.20	5.0	166.71	171.83
New motor vehicle dealers	2,599	14,156,027	12.23	25.3	328.67	404.03
Used motor vehicle dealers	7,750	1,118,894	.97	-13.8	37.74	31.93
Automotive supplies and parts	13,414	1,157,890	1.00	-0.2	33.76	33.05
Service stations	9,123	5,294,378	4.57	-21.1	195.25	151.11
Automotive group	32,886	21,727,189	18.77	6.1	595.42	620.12
Packaged liquor stores	4,856	567,597	.49	-0.7	16.63	16.20
Second-hand merchandise	7,651	150,958	.13	0.0	4.39	4.31
Farm implement dealers	1,322	580,907	.50	-3.0	17.41	16.58
Farm and garden supply stores	3,784	441,006	.38	0.4	12.77	12.59
Fuel and ice dealers	725	97,482	.08	-41.3	4.83	2.78
Mobile homes, trailers, and campers	823	231,410	.20	13.0	5.95	6.60
Boat, motorcycle, and plane dealers	2,438	523,001	.45	8.1	14.06	14.93
All other retail stores group	21,599	2,592,361	2.24	-0.9	76.05	73.99
Retail Stores Totals	415,129	79,386,791	68.59	1.1	2,282.69	2,265.80
Business and Personal Services	103,336	5,594,703	4.83	-3.6	168.84	159.68
All Other Outlets	475,550	30,758,811	26.58	-10.1	994.52	877.90
Totals All Outlets	994,015	\$115,740,305	100.00	-2.3	3,446.06	3,303.37
HISTORICAL DATA						
Comparable data for retail stores:						
1996	344,118	55,770,308	64.99	4.9	1,707.08	
1997	346,657	59,646,365	64.50	7.0	1,795.17	
1998	368,698	63,112,370	65.49	5.8	1,869.11	
1999	376,023	71,433,136	65.52	13.2	2,088.26	
2000	391,600	78,490,386	66.24	9.9	2,282.69	
Comparable data for all outlets:						
1996	986,439	85,814,616		5.6	2,626.71	
1997	973,786	92,476,379		7.8	2,783.25	
1998	970,395	96,363,967		4.2	2,853.88	
1999	970,025	109,029,333		13.1	3,187.34	
2000	975,988	118,492,635		8.7	3,446.06	

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TABLE 2. TAXABLE SALES, BY COUNTY, FOURTH QUARTER 2001

(Taxable transactions in thousands of dollars)

County	Sales tax permits as of January 1, 2002			Taxable transactions				Percent change year to year
	Incorporated cities	Outside incorporated cities	Total	Incorporated cities	Outside incorporated cities	Unallocated b/	Total	
Alameda	39,950	1,879	41,829	\$5,002,168	\$149,858	\$681,393	\$5,833,419	-8.8
Alpine	--	77	77	--	2,854	3,237	6,091	-13.2
Amador	719	791	1,510	42,661	48,593	7,601	98,855	0.1
Butte	4,099	1,890	5,989	477,314	55,568	51,388	584,270	6.0
Calaveras	188	1,422	1,610	14,354	36,951	9,905	61,210	-0.1
Colusa	281	203	484	31,680	10,441	7,917	50,038	-1.7
Contra Costa	20,220	2,667	22,887	2,734,289	173,941	369,617	3,277,847	-2.3
Del Norte	258	409	667	19,555	17,010	9,519	46,084	1.8
El Dorado	1,716	4,065	5,781	149,970	164,734	60,554	375,258	5.0
Fresno	16,108	2,987	19,095	1,896,180	182,223	202,957	2,281,360	3.2
Glenn	421	271	692	30,685	16,887	7,171	54,743	-3.7
Humboldt	2,761	1,927	4,688	255,086	63,861	30,421	349,368	1.6
Imperial	3,620	367	3,987	300,217	36,567	41,830	378,614	3.9
Inyo	426	369	795	37,608	18,825	8,891	65,324	1.9
Kern	9,203	5,927	15,130	1,232,447	447,832	224,665	1,904,944	2.6
Kings	1,649	383	2,032	191,008	22,259	30,384	243,651	4.1
Lake	593	1,091	1,684	54,019	45,254	14,280	113,553	5.4
Lassen	326	421	747	33,245	12,364	17,289	62,898	6.1
Los Angeles	265,583	14,983	280,566	24,741,499	906,459	2,780,219	28,428,177	0.3
Madera	1,064	1,784	2,848	112,698	77,060	26,988	216,746	1.0
Marin	9,386	1,841	11,227	880,800	74,134	96,717	1,051,651	-6.3
Mariposa	--	692	692	--	24,833	4,373	29,206	2.4
Mendocino	1,560	2,092	3,652	145,404	85,439	20,850	251,693	-2.8
Merced	2,956	908	3,864	378,774	75,238	48,996	503,008	10.3
Modoc	169	175	344	10,211	2,859	5,720	18,790	-8.5
Mono	382	243	625	34,103	5,694	12,218	52,015	13.8
Monterey	8,062	3,146	11,208	989,194	149,684	123,471	1,262,349	-2.5
Napa	3,437	1,079	4,516	332,390	106,265	52,886	491,541	-2.3
Nevada	1,917	2,176	4,093	154,078	76,419	38,190	268,687	0.7
Orange	95,788	1,426	97,214	10,573,108	114,215	1,089,623	11,776,946	-1.4
Placer	5,862	3,432	9,294	1,001,072	258,730	133,599	1,393,401	7.0
Plumas	112	965	1,077	3,517	32,662	11,815	47,994	2.0
Riverside	31,533	6,478	38,011	4,021,844	468,096	448,389	4,938,329	7.7
Sacramento	17,742	14,236	31,978	2,200,526	1,849,278	527,349	4,577,153	2.5
San Benito	951	344	1,295	83,823	29,410	14,170	127,403	-4.5
San Bernardino	35,436	7,279	42,715	4,385,828	307,069	510,190	5,203,087	3.8
San Diego	71,588	10,374	81,962	8,634,993	445,208	1,092,203	10,172,404	4.4
San Francisco	29,252	--	29,252	3,158,505	--	--	3,158,505	-17.6
San Joaquin	9,891	2,284	12,175	1,405,158	244,269	180,867	1,830,294	5.0
San Luis Obispo	6,618	2,996	9,614	600,867	113,508	83,786	798,161	5.0
San Mateo	19,787	1,500	21,287	2,642,487	172,710	371,487	3,186,684	-15.4
Santa Barbara	9,532	4,110	13,642	938,330	285,645	129,174	1,353,149	3.0
Santa Clara	46,088	1,762	47,850	6,693,769	74,698	1,018,964	7,787,431	-23.7
Santa Cruz	4,705	4,059	8,764	511,804	168,576	70,289	750,669	-4.6
Shasta	3,594	2,096	5,690	465,586	55,267	71,732	592,585	6.2
Sierra	27	104	131	1,612	1,674	2,513	5,799	20.3
Siskiyou	1,291	687	1,978	67,169	10,730	21,594	99,493	-3.4
Solano	7,940	426	8,366	1,145,660	35,525	137,940	1,319,125	7.1
Sonoma	11,376	5,490	16,866	1,407,789	245,048	144,847	1,797,684	-3.7
Stanislaus	8,427	2,002	10,429	1,068,181	302,274	133,791	1,504,246	7.8
Sutter	1,366	639	2,005	192,988	49,689	20,252	262,929	0.2
Tehama	772	785	1,557	110,221	12,074	10,557	132,852	10.9
Trinity	--	576	576	--	12,503	2,989	15,492	5.0
Tulare	6,004	2,452	8,456	672,520	90,176	82,092	844,788	1.5
Tuolumne	595	1,605	2,200	60,395	66,589	12,725	139,709	3.9
Ventura	21,402	1,688	23,090	2,253,915	91,536	257,030	2,602,481	5.3
Yolo	3,367	439	3,806	473,173	39,784	88,414	601,371	-1.3
Yuba	463	799	1,262	38,924	35,166	17,964	92,054	-9.2
Statewide	--	--	8,154	--	--	266,697	266,697	-27.8
TOTAL	848,563	137,298	994,015	\$95,095,401	\$8,702,215	\$11,942,689	\$115,740,305	-2.3
HISTORICAL DATA								
1996	828,330	149,436	986,439	\$69,443,664	\$6,782,779	\$9,577,540	\$85,803,983	5.7
1997	819,768	145,019	973,786	75,275,334	7,154,088	10,046,957	92,476,379	7.8
1998	819,032	142,175	970,395	78,989,553	7,681,686	9,692,728	96,363,967	4.2
1999	821,235	139,980	970,025	88,843,483	8,584,681	11,601,169	109,029,333	13.1
2000	830,850	136,418	975,988	96,623,719	8,994,552	12,874,364	118,492,635	8.7

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TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2001
(Taxable transactions in thousands of dollars)

Type of business	ALAMEDA		BUTTE		CONTRA COSTA		EL DORADO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<i>Retail Stores</i>								
Women's apparel	353	38,468	52	4,503	237	29,347	37	1,554
Men's apparel	89	8,991	8	1,097	70	8,816	7	299
Family apparel	612	74,969	41	8,976	278	50,546	54	3,482
Shoes	151	25,290	17	2,216	93	16,271	9	679
Apparel stores group	1,205	147,718	118	16,792	678	104,980	107	6,014
General merchandise stores	494	525,511	37	94,629	204	487,337	27	19,074
Drug stores	162	80,882	29	9,652	100	58,679	16	8,720
General merchandise group	656	606,393	66	104,281	304	546,016	43	27,794
Gifts, art goods, and novelties	450	19,369	67	1,501	317	16,467	97	2,620
Sporting goods	250	47,521	68	5,933	218	29,322	85	6,694
Florists	261	12,738	30	1,916	169	7,815	30	635
Photographic equipment and supplies	50	5,479	4	312	19	3,232	4	42
Musical instruments	167	25,924	21	2,153	91	17,235	15	893
Stationery and books	594	60,787	65	5,051	336	29,034	47	1,964
Jewelry	544	25,736	33	2,737	334	24,839	21	1,517
Office, store, and school supplies	952	230,572	105	18,566	504	105,502	85	5,724
Other specialties	5,615	225,772	539	19,974	3,230	128,391	472	10,586
Specialty stores group	8,883	653,898	932	58,143	5,218	361,837	856	30,675
Food stores selling all types of liquor	283	146,554	36	24,390	181	125,085	27	27,283
All other food stores	789	52,384	119	13,608	393	36,627	72	7,580
Food stores group	1,072	198,938	155	37,998	574	161,712	99	34,863
Eating places: no alcoholic beverages	2,129	157,519	262	22,326	995	87,382	198	14,468
Eating places: beer and wine	983	113,121	122	12,181	516	67,124	118	10,311
Eating and drinking: all types of liquor	499	105,506	60	9,094	266	70,095	68	8,767
Eating and drinking group	3,611	376,146	444	43,601	1,777	224,601	384	33,546
Household and home furnishings	1,048	147,959	155	10,636	743	88,169	143	5,128
Household appliance dealers	169	70,855	34	9,905	88	44,102	21	1,928
Household group	1,217	218,814	189	20,541	831	132,271	164	7,056
Lumber and building materials	180	190,093	48	31,384	129	140,899	42	16,337
Hardware stores	83	40,585	27	4,610	49	24,722	22	3,103
Plumbing and electrical supplies	94	44,932	20	2,818	45	28,989	12	2,577
Paint, glass, and wallpaper	93	11,596	16	1,259	41	7,379	17	1,476
Building material group	450	287,206	111	40,071	264	201,989	93	23,493
New motor vehicle dealers	108	713,336	17	63,066	73	423,762	14	47,505
Used motor vehicle dealers	273	37,201	62	5,716	155	23,472	33	4,567
Automotive supplies and parts	479	44,629	101	10,164	303	53,577	80	7,086
Service stations	404	223,327	53	23,264	278	175,896	49	22,338
Automotive group	1,264	1,018,493	233	102,210	809	676,707	176	81,496
Packaged liquor stores	287	36,524	31	3,492	94	19,514	36	3,597
Second-hand merchandise	212	4,583	47	1,635	132	2,922	28	996
Farm implement dealers	54	52,960	25	9,299	16	1,878	5	217
Farm and garden supply stores	91	11,788	53	3,754	78	14,079	35	2,910
Fuel and ice dealers	14	1,189	16	1,312	17	2,662	26	2,055
Mobile homes, trailers, and campers	16	11,527	20	4,819	21	2,476	4	163
Boat, motorcycle, and plane dealers	107	21,748	33	3,536	62	13,410	25	1,236
All other retail stores group	781	140,319	225	27,847	420	56,941	159	11,174
Retail Stores Totals	19,139	3,647,925	2,473	451,484	10,875	2,467,054	2,081	256,111
Business and Personal Services	4,462	292,282	801	21,196	2,855	145,515	630	21,073
All Other Outlets	18,228	1,893,212	2,715	111,590	9,157	665,278	3,070	98,074
Totals All Outlets	41,829	5,833,419	5,989	584,270	22,887	3,277,847	5,781	375,258
HISTORICAL DATA								
Comparable data for retail stores:								
1996	20,746	2,589,674	2,364	317,888	12,199	1,682,976	1,845	173,122
1997	20,226	2,855,124	2,298	334,168	11,739	1,907,225	1,793	184,918
1998	21,102	2,932,307	2,857	352,987	13,977	2,092,116	2,445	189,647
1999	19,337	3,364,330	2,383	387,068	11,084	2,204,356	1,864	216,567
2000	19,109	3,842,886	2,426	423,124	10,952	2,468,161	1,931	242,206
Comparable data for all outlets:								
1996	41,769	4,575,666	6,353	422,276	24,451	2,410,697	6,119	252,584
1997	40,955	5,049,713	6,233	438,072	23,686	2,642,706	6,034	266,473
1998	40,868	5,095,450	6,019	462,629	23,376	2,913,947	5,668	278,160
1999	41,407	5,803,655	5,962	513,842	23,101	3,098,975	5,566	320,247
2000	41,587	6,393,100	6,012	551,309	23,019	3,354,404	5,680	357,484

TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2001
(Taxable transactions in thousands of dollars)

Type of business	FRESNO		HUMBOLDT		IMPERIAL		KERN	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<i>Retail Stores</i>								
Women's apparel	160	16,883	29	2,303	93	3,675	94	10,296
Men's apparel	45	4,236	5	521	20	272	23	2,396
Family apparel	262	34,683	30	4,176	118	8,425	226	21,688
Shoes	68	8,903	15	1,379	40	2,659	75	7,779
Apparel stores group	535	64,705	79	8,379	271	15,031	418	42,159
General merchandise stores	252	308,186	35	50,152	89	85,825	203	240,051
Drug stores	107	33,923	24	7,571	12	2,546	71	22,226
General merchandise group	359	342,109	59	57,723	101	88,371	274	262,277
Gifts, art goods, and novelties	226	8,677	73	2,242	22	217	171	4,331
Sporting goods	133	15,981	42	4,223	33	1,580	126	10,884
Florists	81	7,431	24	1,578	26	595	76	5,143
Photographic equipment and supplies	11	2,165	5	753	1	#	5	570
Musical instruments	77	7,134	20	1,336	9	273	38	4,020
Stationery and books	143	15,889	62	3,114	25	656	116	15,328
Jewelry	177	15,099	40	2,476	37	1,991	139	11,102
Office, store, and school supplies	288	61,648	61	5,423	40	4,740	203	31,740
Other specialties	1,553	68,561	353	10,608	298	8,711 #	2,475	44,669
Specialty stores group	2,689	202,545	680	31,753	491	18,763	3,349	127,787
Food stores selling all types of liquor	101	53,301	42	18,528	13	7,157	108	51,849
All other food stores	689	63,642	79	4,544	111	12,872	558	55,505
Food stores group	790	116,943	121	23,072	124	20,029	666	107,354
Eating places: no alcoholic beverages	906	79,579	165	10,489	170	16,598	741	72,843
Eating places: beer and wine	515	41,792	117	10,581	53	4,904	339	28,998
Eating and drinking: all types of liquor	213	40,937	61	5,045	26	2,452	176	29,719
Eating and drinking group	1,634	162,308	343	26,115	249	23,954	1,256	131,560
Household and home furnishings	395	42,520	82	4,103	56	2,336	305	27,067
Household appliance dealers	118	22,255	21	2,318	29	1,918	63	18,003
Household group	513	64,775	103	6,421	85	4,254	368	45,070
Lumber and building materials	105	79,987	44	12,195	20	8,595	75	55,862
Hardware stores	58	14,641	22	5,787	25	5,658	39	5,028
Plumbing and electrical supplies	35	18,240	16	1,629	10	1,110	31	11,782
Paint, glass, and wallpaper	27	4,300	23	1,385	8	293	27	2,742
Building material group	225	117,168	105	20,996	63	15,656	172	75,414
New motor vehicle dealers	62	308,773	20	35,059	13	35,184	44	252,997
Used motor vehicle dealers	359	48,707	34	9,474	36	3,628	153	18,404
Automotive supplies and parts	343	32,527	73	5,301	84	7,170	351	28,171
Service stations	229	96,917	69	24,182	42	16,954	231	116,460
Automotive group	993	486,924	196	74,016	175	62,936	779	416,032
Packaged liquor stores	107	13,188	14	1,398	8	939	69	6,288
Second-hand merchandise	189	2,766	35	1,640	305	1,103	212	2,216
Farm implement dealers	104	31,498	9	1,436	36	8,732	67	28,127
Farm and garden supply stores	165	31,255	43	4,038	32	8,769	113	16,079
Fuel and ice dealers	26	2,170	14	667	9	176	26	1,547
Mobile homes, trailers, and campers	18	14,840	7	452	7	531	18	9,125
Boat, motorcycle, and plane dealers	45	8,393	14	2,512	7	2,161	46	6,801
All other retail stores group	654	104,110	136	12,143	404	22,411	551	70,183
Retail Stores Totals	8,392	1,661,587	1,822	260,618	1,963	271,405	7,833	1,277,836
Business and Personal Services	2,804	87,241	438	15,028	340	12,675	2,081	71,362
All Other Outlets	7,899	532,532	2,428	73,722	1,684	94,534	5,216	555,746
Totals All Outlets	19,095	2,281,360	4,688	349,368	3,987	378,614	15,130	1,904,944
HISTORICAL DATA								
Comparable data for retail stores:								
1996	7,183	1,193,867	1,642	200,202	2,289	177,483	6,280	885,404
1997	7,143	1,238,698	1,614	214,961	2,013	198,533	6,497	935,413
1998	7,431	1,307,611	1,602	222,261	2,012	211,327	6,733	996,951
1999	7,462	1,446,047	1,685	242,239	1,899	250,320	6,900	1,098,866
2000	7,907	1,560,754	1,744	252,673	1,825	262,389	7,313	1,197,620
Comparable data for all outlets:								
1996	19,207	1,688,126	4,923	276,384	3,854	259,289	15,015	1,351,262
1997	18,864	1,778,467	4,997	294,593	3,879	293,753	14,909	1,467,397
1998	18,701	1,862,721	4,699	302,537	4,022	294,107	14,770	1,536,016
1999	18,681	2,095,359	4,558	337,778	3,925	384,018	14,571	1,690,005
2000	18,935	2,209,960	4,602	343,862	3,931	364,540	14,647	1,856,390

TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2001

(Taxable transactions in thousands of dollars)

Type of business	KINGS		LOS ANGELES		MARIN		MENDOCINO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<i>Retail Stores</i>								
Women's apparel	16	1,432	3,613	316,917	104	12,255	20	1,702
Men's apparel	3	#	1,540	92,118	21	2,482	4	250
Family apparel	42	3,181 #	5,385	537,897	83	21,383	19	731
Shoes	7	907	1,817	186,314	23	3,523	7	407
Apparel stores group	68	5,520	12,355	1,133,246	231	39,643	50	3,090
General merchandise stores	37	42,009	2,605	3,073,039	47	121,459	33	30,295
Drug stores	12	3,556	1,504	368,866	25	22,132	12	4,909
General merchandise group	49	45,565	4,109	3,441,905	72	143,591	45	35,204
Gifts, art goods, and novelties	26	528	3,031	151,643	165	8,332	72	1,840
Sporting goods	19	843	1,105	184,113	68	15,880	27	1,879
Florists	8	383	1,391	74,243	51	1,782	13	219
Photographic equipment and supplies	--	---	292	48,238	14	1,703	3	#
Musical instruments	11	849	980	123,005	39	6,540	19	645
Stationery and books	14	1,383	2,069	332,954	123	15,038	46	1,944
Jewelry	23	1,802	2,708	175,860	80	7,166	13	448
Office, store, and school supplies	22	2,846	3,830	896,371	147	34,511	33	4,317
Other specialties	172	4,391	33,965	1,192,221	870	41,354	295	6,997 #
Specialty stores group	295	13,025	49,371	3,178,648	1,557	132,306	521	18,289
Food stores selling all types of liquor	15	5,906	1,276	750,486	63	40,614	23	15,300
All other food stores	90	9,811	5,612	320,988	127	11,894	95	7,458
Food stores group	105	15,717	6,888	1,071,474	190	52,508	118	22,758
Eating places: no alcoholic beverages	124	12,057	15,164	1,279,015	296	24,060	136	9,428
Eating places: beer and wine	58	4,712	3,897	517,713	279	31,546	87	6,872
Eating and drinking: all types of liquor	18	1,611	2,507	714,712	112	31,911	39	4,177
Eating and drinking group	200	18,380	21,568	2,511,440	687	87,517	262	20,477
Household and home furnishings	41	2,500	6,035	597,183	389	37,216	73	3,418
Household appliance dealers	10	1,049	970	309,550	29	17,342	15	1,453
Household group	51	3,549	7,005	906,733	418	54,558	88	4,871
Lumber and building materials	9	1,613	803	908,935	48	45,369	32	14,065
Hardware stores	10	3,226	507	186,267	18	11,937	12	6,794
Plumbing and electrical supplies	5	135	449	157,640	19	8,631	11	1,055
Paint, glass, and wallpaper	5	466	375	69,614	18	4,044	13	969
Building material group	29	5,440	2,134	1,322,456	103	69,981	68	22,883
New motor vehicle dealers	8	30,223	605	3,484,377	29	136,086	7	24,104
Used motor vehicle dealers	12	1,670	2,217	281,559	40	7,241	14	1,491
Automotive supplies and parts	51	5,148	3,803	238,030	49	7,441	50	4,838
Service stations	37	12,446	2,328	1,383,813	71	39,635	39	15,907
Automotive group	108	49,487	8,953	5,387,779	189	190,403	110	46,340
Packaged liquor stores	12	1,308	1,604	144,299	31	7,054	21	942
Second-hand merchandise	36	355	1,834	28,826	47	1,610	19	531
Farm implement dealers	19	8,389	107	62,720	5	497	10	3,142
Farm and garden supply stores	42	9,599 †	486	47,587	35	4,576 †	49	2,240
Fuel and ice dealers	2	†	70	13,610	1	†	12	1,225
Mobile homes, trailers, and campers	2	#	90	20,847	1	#	7	832
Boat, motorcycle, and plane dealers	5	1,324 #	392	100,188	30	3,824 #	14	3,263
All other retail stores group	118	20,975	4,583	418,077	150	17,561	132	12,175
Retail Stores Totals	1,023	177,658	116,966	19,371,758	3,597	788,068	1,394	186,087
Business and Personal Services	295	8,702	25,624	1,313,410	1,552	56,697	442	11,820
All Other Outlets	714	57,291	137,976	7,743,009	6,078	206,886	1,816	53,786
Totals All Outlets	2,032	243,651	280,566	28,428,177	11,227	1,051,651	3,652	251,693
HISTORICAL DATA								
Comparable data for retail stores:								
1996	871	135,399	91,903	14,378,218	3,025	582,853	1,344	137,722
1997	860	133,054	93,726	15,043,039	3,126	635,248	1,323	149,367
1998	891	137,050	99,226	15,687,738	3,243	675,282	1,334	154,658
1999	902	153,286	103,002	17,588,105	3,371	760,184	1,385	174,806
2000	985	161,613	107,575	19,066,222	3,487	830,449	1,396	187,369
Comparable data for all outlets:								
1996	2,076	193,764	272,263	22,044,832	12,148	805,396	3,698	192,783
1997	1,992	184,982	269,496	23,271,181	11,783	875,160	3,642	210,367
1998	1,960	186,581	270,376	24,124,259	11,645	966,348	3,655	210,828
1999	1,999	218,445	271,101	26,696,437	11,362	1,045,558	3,612	244,629
2000	2,030	234,128	274,282	28,347,136	11,214	1,122,424	3,632	258,937

TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2001
(Taxable transactions in thousands of dollars)

Type of business	MERCED		MONTEREY		NAPA		NEVADA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<i>Retail Stores</i>								
Women's apparel	32	2,317	135	13,833	36	3,824	36	2,316
Men's apparel	2	#	36	2,533	15	2,385	11	572
Family apparel	46	3,177 #	189	23,288	51	9,401	29	2,426
Shoes	7	1,158	63	7,802	16	2,507	8	858
Apparel stores group	87	6,652	423	47,456	118	18,117	84	6,172
General merchandise stores	49	82,939	89	169,778	29	35,139	19	16,125
Drug stores	23	5,337	38	22,566	12	5,034	14	6,856
General merchandise group	72	88,276	127	192,344	41	40,173	33	22,981
Gifts, art goods, and novelties	55	948	228	8,217	53	1,435	67	2,620
Sporting goods	35	2,379	75	7,648	39	3,709	45	4,946
Florists	16	1,332	63	3,534	19	936	20	617
Photographic equipment and supplies	5	229	17	1,959	3	#	7	43
Musical instruments	11	985	60	3,530	22	1,267	9	934
Stationery and books	33	2,424	114	9,339	34	2,204	46	2,575
Jewelry	36	2,714	140	10,894	35	2,679	47	1,633
Office, store, and school supplies	41	5,950	124	24,040	47	7,844	48	6,284
Other specialties	316	10,204	1,083	48,226	387	13,596 #	323	8,181
Specialty stores group	548	27,165	1,904	117,387	639	33,670	612	27,833
Food stores selling all types of liquor	42	14,974	57	36,541	27	22,282	23	18,884
All other food stores	154	15,245	324	29,483	72	8,034	51	5,936
Food stores group	196	30,219	381	66,024	99	30,316	74	24,820
Eating places: no alcoholic beverages	200	19,176	379	35,442	133	14,765	108	6,342
Eating places: beer and wine	116	8,353	386	37,595	93	17,958	74	6,621
Eating and drinking: all types of liquor	53	5,015	139	37,014	54	15,319	42	6,500
Eating and drinking group	369	32,544	904	110,051	280	48,042	224	19,463
Household and home furnishings	80	5,229	333	24,802	114	8,192	114	7,058
Household appliance dealers	21	4,696	44	17,386	17	1,844	20	3,232
Household group	101	9,925	377	42,188	131	10,036	134	10,290
Lumber and building materials	21	14,580	52	46,284	23	38,774	29	19,494
Hardware stores	21	3,568	25	12,347	7	4,236	13	4,857
Plumbing and electrical supplies	8	2,192	22	10,349	5	935	11	3,095
Paint, glass, and wallpaper	7	686	20	2,862	14	2,150	10	1,087
Building material group	57	21,026	119	71,842	49	46,095	63	28,533
New motor vehicle dealers	27	52,019	31	159,456	13	37,619	5	17,664
Used motor vehicle dealers	55	7,615	82	14,835	8	856	11	3,281
Automotive supplies and parts	92	8,320	155	14,696	42	4,627	32	4,773
Service stations	80	38,714	109	50,975	26	16,482	36	13,920
Automotive group	254	106,668	377	239,962	89	59,584	84	39,638
Packaged liquor stores	18	2,310	53	7,705	113	7,776	6	590
Second-hand merchandise	31	616	92	1,003	34	336	26	419
Farm implement dealers	17	10,954	33	16,751	6	1,452	7	1,275
Farm and garden supply stores	45	5,886	57	7,476	33	2,969 †	25	1,674
Fuel and ice dealers	14	505	7	566	2	†	17	1,911
Mobile homes, trailers, and campers	7	1,058	10	1,702	8	621	10	1,070
Boat, motorcycle, and plane dealers	13	2,631	33	5,948	8	3,277	17	948
All other retail stores group	145	23,960	285	41,151	204	16,431	108	7,887
Retail Stores Totals	1,829	346,435	4,897	928,405	1,650	302,464	1,416	187,617
Business and Personal Services	519	15,477	1,474	79,926	487	24,617	434	13,325
All Other Outlets	1,516	141,096	4,837	254,018	2,379	164,460	2,243	67,745
Totals All Outlets	3,864	503,008	11,208	1,262,349	4,516	491,541	4,093	268,687
HISTORICAL DATA								
Comparable data for retail stores:								
1996	1,580	231,731	3,937	623,293	1,338	200,642	1,314	134,169
1997	1,636	248,918	4,176	681,089	1,367	223,223	1,234	140,321
1998	1,647	269,968	4,389	743,907	1,425	243,612	1,708	149,242
1999	1,650	290,403	4,786	811,525	1,541	282,687	1,301	172,426
2000	1,750	323,278	4,859	910,448	1,609	302,601	1,314	177,703
Comparable data for all outlets:								
1996	3,849	320,338	10,994	885,277	4,351	336,108	4,234	187,718
1997	3,847	350,377	11,277	968,751	4,237	354,076	4,190	204,821
1998	3,839	396,236	11,158	1,037,275	4,236	389,557	4,082	212,220
1999	3,784	429,214	11,155	1,145,956	4,315	465,777	4,013	253,570
2000	3,773	455,979	11,144	1,294,212	4,408	503,007	3,993	266,929

TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2001

(Taxable transactions in thousands of dollars)

Type of business	ORANGE		PLACER		RIVERSIDE		SACRAMENTO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<i>Retail Stores</i>								
Women's apparel	942	135,286	64	11,541	417	51,999	301	38,627
Men's apparel	341	37,638	16	1,978	114	16,746	70	12,245
Family apparel	1,210	211,706	98	22,745	632	78,351	335	65,883
Shoes	429	47,381	26	3,651	211	25,326	129	21,411
Apparel stores group	2,922	432,011	204	39,915	1,374	172,422	835	138,166
General merchandise stores	687	1,320,341	58	170,013	353	695,402	249	593,395
Drug stores	450	113,780	29	14,850	179	54,238	116	53,135
General merchandise group	1,137	1,434,121	87	184,863	532	749,640	365	646,530
Gifts, art goods, and novelties	985	69,391	140	9,387	475	16,935	405	20,618
Sporting goods	613	106,728	119	21,658	384	36,650	262	39,623
Florists	456	29,743	45	3,771	177	11,181	174	12,504
Photographic equipment and supplies	132	16,133	5	664	36	1,825	20	3,233
Musical instruments	274	42,298	27	3,202	109	9,972	106	22,004
Stationery and books	667	92,849	86	9,259	297	21,623	299	41,240
Jewelry	778	83,991	66	11,378	271	24,272	240	30,025
Office, store, and school supplies	2,191	408,618	140	48,465	614	115,439	602	185,891
Other specialties	11,932	514,500	816	46,115	4,919	177,095	2,899	163,463
Specialty stores group	18,028	1,364,251	1,444	153,899	7,282	414,992	5,007	518,601
Food stores selling all types of liquor	412	273,627	44	47,400	235	160,882	227	150,694
All other food stores	1,243	113,084	121	15,452	660	71,492	570	61,072
Food stores group	1,655	386,711	165	62,852	895	232,374	797	211,766
Eating places: no alcoholic beverages	4,452	393,215	360	33,011	1,891	201,497	1,568	145,120
Eating places: beer and wine	1,602	229,646	217	24,509	639	82,345	744	80,830
Eating and drinking: all types of liquor	850	306,490	101	31,307	337	88,823	357	92,639
Eating and drinking group	6,904	929,351	678	88,827	2,867	372,665	2,669	318,589
Household and home furnishings	2,471	293,484	300	35,576	1,148	107,300	729	117,297
Household appliance dealers	313	146,861	30	4,440	167	47,171	143	58,958
Household group	2,784	440,345	330	40,016	1,315	154,471	872	176,255
Lumber and building materials	294	414,968	47	55,842	190	268,064	166	202,739
Hardware stores	168	48,269	31	6,893	100	16,160	72	22,450
Plumbing and electrical supplies	162	65,349	18	7,782	99	43,990	72	33,532
Paint, glass, and wallpaper	116	17,774	21	5,153	60	6,254	60	10,448
Building material group	740	546,360	117	75,670	449	334,468	370	269,169
New motor vehicle dealers	231	1,434,911	27	301,587	139	712,303	66	552,032
Used motor vehicle dealers	639	96,861	81	13,480	331	48,076	347	55,667
Automotive supplies and parts	1,004	79,107	100	10,753	773	65,909	505	52,082
Service stations	701	462,133	96	52,980	427	266,487	289	178,411
Automotive group	2,575	2,073,012	304	378,800	1,670	1,092,775	1,207	838,192
Packaged liquor stores	362	46,377	17	1,457	137	14,823	133	20,805
Second-hand merchandise	479	21,896	133	1,246	347	5,482	227	6,987
Farm implement dealers	57	22,305	19	5,528	70	42,397	35	16,597
Farm and garden supply stores	187	32,380	53	5,768	245	23,535	96	12,518
Fuel and ice dealers	17	3,088	18	2,327	28	1,411	21	6,244
Mobile homes, trailers, and campers	79	16,122	17	5,713	66	21,307	30	10,998
Boat, motorcycle, and plane dealers	239	44,011	44	15,829	126	28,680	99	18,810
All other retail stores group	1,420	186,179	301	37,868	1,019	137,635	641	92,959
Retail Stores Totals	38,165	7,792,341	3,630	1,062,710	17,403	3,661,442	12,763	3,210,227
Business and Personal Services	8,770	654,223	960	50,804	3,933	215,239	3,424	232,075
All Other Outlets	50,279	3,330,382	4,704	279,887	16,675	1,061,648	15,791	1,134,851
Totals All Outlets	97,214	11,776,946	9,294	1,393,401	38,011	4,938,329	31,978	4,577,153
HISTORICAL DATA								
Comparable data for retail stores:								
1996	28,794	5,356,258	2,427	503,888	13,126	2,171,116	9,528	2,152,338
1997	29,250	5,831,471	2,516	571,626	13,340	2,336,281	9,648	2,264,832
1998	30,224	6,224,385	3,555	627,600	14,472	2,575,460	11,832	2,425,191
1999	32,705	6,976,289	2,902	747,979	15,346	2,990,895	10,764	2,786,718
2000	34,977	7,545,094	3,216	955,375	16,309	3,349,685	11,396	3,013,177
Comparable data for all outlets:								
1996	94,329	8,795,854	8,245	735,049	34,957	2,976,125	32,115	3,208,222
1997	93,266	9,532,846	8,417	843,156	34,368	3,251,797	31,912	3,403,642
1998	93,844	10,023,059	8,279	918,995	34,558	3,601,126	30,390	3,584,586
1999	94,560	11,128,685	8,415	1,074,776	35,068	4,177,199	30,529	4,160,957
2000	94,440	11,944,273	8,858	1,301,955	36,117	4,585,130	31,034	4,466,421

TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2001

(Taxable transactions in thousands of dollars)

Type of business	SAN BERNARDINO		SAN DIEGO		SAN FRANCISCO		SAN JOAQUIN	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<i>Retail Stores</i>								
Women's apparel	344	40,054	936	100,680	410	63,791	88	11,070
Men's apparel	174	12,492	284	33,111	99	18,280	31	2,695
Family apparel	680	80,728	1,577	199,011	402	107,936	102	18,590
Shoes	216	27,346	418	51,930	114	25,403	48	8,654
Apparel stores group	1,414	160,620	3,215	384,732	1,025	215,410	269	41,009
General merchandise stores	439	710,419	602	1,302,424	143	271,705	101	242,490
Drug stores	193	43,409	307	115,342	120	53,226	74	24,475
General merchandise group	632	753,828	909	1,417,766	263	324,931	175	266,965
Gifts, art goods, and novelties	487	18,920	1,194	56,978	544	41,309	232	4,618
Sporting goods	275	34,103	641	84,984	110	25,575	88	10,145
Florists	156	9,688	785	30,440	267	8,455	54	4,253
Photographic equipment and supplies	27	1,600	80	11,261	59	9,928	8	2,107
Musical instruments	114	15,417	288	39,545	112	28,407	41	4,363
Stationery and books	299	44,227	1,034	93,959	438	44,041	69	9,237
Jewelry	237	25,943	1,006	71,926	436	62,601	107	11,951
Office, store, and school supplies	580	225,017	1,578	303,337	420	148,560	148	36,488
Other specialties	5,287	164,484	10,800	373,443	3,292	172,112	1,089	46,771
Specialty stores group	7,462	539,399	17,406	1,065,873	5,678	540,988	1,836	129,933
Food stores selling all types of liquor	259	145,057	402	277,635	495	87,725	109	56,973
All other food stores	764	76,703	1,396	135,909	624	24,451	352	31,710
Food stores group	1,023	221,760	1,798	413,544	1,119	112,176	461	88,683
Eating places: no alcoholic beverages	2,039	218,640	4,338	385,310	1,656	98,091	620	59,724
Eating places: beer and wine	624	71,985	1,145	155,198	1,117	124,600	306	26,396
Eating and drinking: all types of liquor	377	77,064	886	274,706	897	223,640	174	25,752
Eating and drinking group	3,040	367,689	6,369	815,214	3,670	446,331	1,100	111,872
Household and home furnishings	893	76,721	2,323	251,192	792	105,596	259	22,062
Household appliance dealers	170	40,554	303	110,091	75	26,473	56	18,047
Household group	1,063	117,275	2,626	361,283	867	132,069	315	40,109
Lumber and building materials	202	257,048	334	459,717	63	32,377	65	64,816
Hardware stores	95	14,365	155	46,741	56	14,119	25	11,779
Plumbing and electrical supplies	79	14,177	127	73,355	37	24,277	42	20,347
Paint, glass, and wallpaper	72	9,345	104	9,469	39	7,188	34	4,543
Building material group	448	294,935	720	589,282	195	77,961	166	101,485
New motor vehicle dealers	131	619,425	256	1,269,915	25	93,548	55	274,727
Used motor vehicle dealers	467	77,840	728	113,976	49	2,998	153	23,098
Automotive supplies and parts	948	72,125	985	88,661	133	10,880	235	24,856
Service stations	520	315,177	690	445,467	112	87,735	165	121,364
Automotive group	2,066	1,084,567	2,659	1,918,019	319	195,161	608	444,045
Packaged liquor stores	181	15,145	311	42,824	106	23,549	68	7,995
Second-hand merchandise	458	5,023	1,204	19,256	118	6,479	94	3,001
Farm implement dealers	54	18,799	103	35,642	5	459	48	26,624
Farm and garden supply stores	189	11,432	296	21,409	19	2,616	94	13,019
Fuel and ice dealers	41	4,614	36	2,381	--	---	16	3,329
Mobile homes, trailers, and campers	65	21,743	76	14,751	--	---	17	11,042
Boat, motorcycle, and plane dealers	118	43,644	290	57,748	23	5,426	48	10,052
All other retail stores group	1,106	120,400	2,316	194,011	271	38,529	385	75,062
Retail Stores Totals	18,254	3,660,473	38,018	7,159,724	13,407	2,083,556	5,315	1,299,163
Business and Personal Services	3,895	176,867	8,764	477,867	2,742	269,874	1,510	67,904
All Other Outlets	20,566	1,365,747	35,180	2,534,813	13,103	805,075	5,350	463,227
Totals All Outlets	42,715	5,203,087	81,962	10,172,404	29,252	3,158,505	12,175	1,830,294
HISTORICAL DATA								
Comparable data for retail stores:								
1996	13,928	2,435,962	32,889	4,654,590	13,107	1,902,249	4,275	779,738
1997	14,333	2,555,219	32,421	5,104,059	12,882	1,879,996	4,279	849,738
1998	15,651	2,771,083	33,562	5,478,435	12,969	1,936,506	4,411	888,536
1999	16,039	3,150,114	35,527	6,195,584	13,087	2,243,077	4,786	1,050,199
2000	16,900	3,435,755	36,688	6,834,627	12,979	2,405,866	5,018	1,192,246
Comparable data for all outlets:								
1996	40,740	3,555,331	78,750	6,769,603	30,681	2,927,366	12,061	1,130,362
1997	39,601	3,787,945	77,959	7,419,467	30,209	2,950,541	11,665	1,252,636
1998	39,756	4,061,921	79,783	7,915,990	30,103	3,061,884	11,392	1,320,659
1999	39,844	4,585,795	80,353	8,963,440	29,630	3,567,804	11,601	1,565,844
2000	40,769	5,013,178	80,988	9,743,499	29,178	3,834,699	11,614	1,742,437

TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2001

(Taxable transactions in thousands of dollars)

Type of business	SAN LUIS OBISPO		SAN MATEO		SANTA BARBARA		SANTA CLARA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<i>Retail Stores</i>								
Women's apparel	60	7,412	174	24,922	130	15,669	516	71,294
Men's apparel	13	1,819	35	5,341	23	1,939	119	23,040
Family apparel	90	11,121	182	51,964	112	14,195	621	127,692
Shoes	27	3,823	60	12,635	50	5,131	232	36,415
Apparel stores group	190	24,175	451	94,862	315	36,934	1,488	258,441
General merchandise stores	41	74,347	125	340,797	101	182,651	311	745,413
Drug stores	37	15,057	75	49,947	55	24,297	178	98,835
General merchandise group	78	89,404	200	390,744	156	206,948	489	844,248
Gifts, art goods, and novelties	172	7,243	203	15,457	152	7,984	464	30,190
Sporting goods	107	12,664	143	29,059	131	15,203	309	60,868
Florists	43	2,315	132	8,293	110	5,375	280	17,453
Photographic equipment and supplies	3	#	27	2,171	14	3,999	74	14,180
Musical instruments	21	3,305	68	9,988	39	4,894	205	34,640
Stationery and books	84	5,688	194	25,576	112	12,944	455	58,264
Jewelry	53	3,853	193	18,153	82	8,443	587	63,494
Office, store, and school supplies	100	11,854	339	116,975	156	41,426	1,262	317,045
Other specialties	780	21,189 #	1,827	106,078	1,031	40,761	5,582	233,164
Specialty stores group	1,363	68,111	3,126	331,750	1,827	141,029	9,218	829,298
Food stores selling all types of liquor	36	30,553	123	91,883	56	40,187	227	167,417
All other food stores	131	11,696	364	23,822	241	21,196	733	62,844
Food stores group	167	42,249	487	115,705	297	61,383	960	230,261
Eating places: no alcoholic beverages	323	26,858	829	77,679	467	45,784	2,214	187,664
Eating places: beer and wine	263	29,559	574	66,796	366	43,971	1,396	187,954
Eating and drinking: all types of liquor	105	21,751	308	92,144	169	34,225	577	166,141
Eating and drinking group	691	78,168	1,711	236,619	1,002	123,980	4,187	541,759
Household and home furnishings	246	20,769	693	77,291	317	29,412	1,364	168,432
Household appliance dealers	45	7,743	69	42,911	53	18,148	183	90,075
Household group	291	28,512	762	120,202	370	47,560	1,547	258,507
Lumber and building materials	54	43,277	99	148,243	75	69,099	169	204,111
Hardware stores	32	11,061	51	23,607	25	12,825	79	53,881
Plumbing and electrical supplies	19	6,315	39	17,467	38	14,552	67	28,898
Paint, glass, and wallpaper	22	2,869	33	6,931	19	2,446	73	14,335
Building material group	127	63,522	222	196,248	157	98,922	388	301,225
New motor vehicle dealers	29	102,660	69	423,517	33	156,353	115	796,340
Used motor vehicle dealers	55	14,645	103	20,153	83	8,442	257	34,198
Automotive supplies and parts	108	9,232	179	27,511	123	13,137	489	52,644
Service stations	86	42,493	229	162,489	114	54,774	420	294,838
Automotive group	278	169,030	580	633,670	353	232,706	1,281	1,178,020
Packaged liquor stores	90	7,134	81	20,110	101	9,178	247	37,351
Second-hand merchandise	63	1,129	75	6,859	56	1,346	137	3,883
Farm implement dealers	18	4,648	10	2,736	21	12,247	37	16,328
Farm and garden supply stores	77	9,579	64	12,238	79	14,582	136	20,026
Fuel and ice dealers	9	642	6	983	8	688	18	3,006
Mobile homes, trailers, and campers	23	4,107	9	7,550	10	2,113	26	9,723
Boat, motorcycle, and plane dealers	33	6,011	29	6,273	35	4,876	85	24,178
All other retail stores group	313	33,250	274	56,749	310	45,030	686	114,495
Retail Stores Totals	3,498	596,421	7,813	2,176,549	4,787	994,492	20,244	4,556,254
Business and Personal Services	1,055	30,814	2,430	142,683	1,554	63,284	4,909	474,351
All Other Outlets	5,061	170,926	11,044	867,452	7,301	295,373	22,697	2,756,826
Totals All Outlets	9,614	798,161	21,287	3,186,684	13,642	1,353,149	47,850	7,787,431
HISTORICAL DATA								
Comparable data for retail stores:								
1996	3,023	372,498	6,429	1,638,314	4,252	683,341	14,656	3,681,730
1997	3,011	403,491	6,634	1,777,066	4,261	737,290	14,979	4,021,862
1998	3,082	437,521	6,918	1,814,163	4,250	795,192	16,009	4,141,716
1999	3,231	506,152	7,337	2,167,025	4,375	881,152	18,155	4,781,793
2000	3,371	558,898	7,499	2,385,476	4,595	940,748	19,334	5,498,656
Comparable data for all outlets:								
1996	9,356	518,257	23,181	2,654,158	13,834	945,912	51,768	6,765,816
1997	9,298	596,119	22,376	2,986,959	13,905	1,048,143	51,180	7,433,224
1998	9,291	624,306	22,036	2,920,769	13,731	1,096,979	49,711	7,267,499
1999	9,381	696,392	21,809	3,413,483	13,559	1,233,291	48,873	8,581,604
2000	9,520	760,327	21,316	3,767,406	13,480	1,313,901	48,162	10,202,259

TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2001

(Taxable transactions in thousands of dollars)

Type of business	SANTA CRUZ		SHASTA		SOLANO		SONOMA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<i>Retail Stores</i>								
Women's apparel	109	8,734	31	4,410	88	10,874	101	14,026
Men's apparel	28	2,288	7	1,251	25	4,462	30	3,228
Family apparel	117	9,319	32	6,777	104	23,091	107	24,592
Shoes	28	2,669	18	2,278	40	7,309	50	8,579
Apparel stores group	282	23,010	88	14,716	257	45,736	288	50,425
General merchandise stores	65	89,019	34	92,682	66	192,673	78	206,404
Drug stores	35	20,385	28	6,096	21	12,684	40	30,017
General merchandise group	100	109,404	62	98,778	87	205,357	118	236,421
Gifts, art goods, and novelties	138	4,938	57	1,639	89	3,789	201	9,800
Sporting goods	101	8,279	69	4,054	75	9,403	96	17,613
Florists	64	1,408	25	609	31	4,792	72	3,252
Photographic equipment and supplies	12	1,133	7	646	5	402	17	2,298
Musical instruments	49	4,109	12	1,049	36	3,456	52	7,118
Stationery and books	117	11,493	63	3,381	73	6,631	139	18,147
Jewelry	92	5,079	32	2,137	94	7,677	104	8,234
Office, store, and school supplies	170	17,531	119	11,432	122	36,382	178	54,201
Other specialties	1,013	28,662	597	17,785	880	55,228	1,164	57,164
Specialty stores group	1,756	82,632	981	42,732	1,405	127,760	2,023	177,827
Food stores selling all types of liquor	35	29,320	33	21,896	70	45,761	96	71,134
All other food stores	177	15,989	91	12,985	158	16,035	277	26,719
Food stores group	212	45,309	124	34,881	228	61,796	373	97,853
Eating places: no alcoholic beverages	296	20,116	199	16,331	448	47,880	497	40,567
Eating places: beer and wine	250	28,215	130	10,473	186	19,224	373	42,617
Eating and drinking: all types of liquor	85	18,191	64	11,095	108	19,814	184	32,469
Eating and drinking group	631	66,522	393	37,899	742	86,918	1,054	115,653
Household and home furnishings	271	15,919	87	8,498	197	26,237	460	39,053
Household appliance dealers	31	12,894	29	9,800	40	15,727	52	24,980
Household group	302	28,813	116	18,298	237	41,964	512	64,033
Lumber and building materials	52	37,461	42	28,070	43	55,590	93	67,521
Hardware stores	22	13,609	30	5,333	22	4,192	43	22,000
Plumbing and electrical supplies	17	4,417	14	3,351	15	8,581	30	23,826
Paint, glass, and wallpaper	29	2,579	17	2,073	23	2,344	37	5,540
Building material group	120	58,066	103	38,827	103	70,707	203	118,887
New motor vehicle dealers	16	79,152	15	57,518	41	188,862	41	257,547
Used motor vehicle dealers	37	6,466	50	13,346	64	12,380	125	18,513
Automotive supplies and parts	93	7,899	106	12,683	133	14,944	180	20,586
Service stations	67	33,834	58	27,402	131	63,441	131	76,998
Automotive group	213	127,351	229	110,949	369	279,627	477	373,644
Packaged liquor stores	54	8,555	12	3,047	44	4,306	112	11,883
Second-hand merchandise	74	1,152	92	1,304	107	2,132	110	2,076
Farm implement dealers	8	946	14	4,393	14	7,262	25	15,136
Farm and garden supply stores	72	5,647	46	3,537	27	2,764	97	10,055
Fuel and ice dealers	13	1,849	17	766	10	4,820	16	2,368
Mobile homes, trailers, and campers	6	1,232	20	5,635	6	584	19	6,064
Boat, motorcycle, and plane dealers	37	8,519	46	7,824	27	9,969	51	12,150
All other retail stores group	264	27,900	247	26,506	235	31,837	430	59,732
Retail Stores Totals	3,880	569,007	2,343	423,586	3,663	951,702	5,478	1,294,475
Business and Personal Services	911	35,831	885	25,699	968	53,133	1,844	79,796
All Other Outlets	3,973	145,831	2,462	143,300	3,735	314,290	9,544	423,413
Totals All Outlets	8,764	750,669	5,690	592,585	8,366	1,319,125	16,866	1,797,684
HISTORICAL DATA								
Comparable data for retail stores:								
1996	3,370	401,422	2,154	288,509	2,813	602,927	4,649	866,403
1997	3,344	443,172	2,281	306,001	2,886	645,754	4,803	946,604
1998	3,498	473,354	2,304	322,916	3,066	688,403	4,910	1,012,477
1999	3,750	527,208	2,310	360,271	3,339	786,661	5,193	1,157,607
2000	3,856	574,553	2,366	383,207	3,597	890,615	5,386	1,285,571
Comparable data for all outlets:								
1996	9,099	554,160	5,828	402,738	8,371	827,538	16,689	1,221,589
1997	9,123	614,007	5,749	422,286	8,027	887,360	16,480	1,366,868
1998	8,938	637,947	5,630	449,709	8,081	930,459	16,633	1,476,630
1999	8,869	724,442	5,540	509,610	8,092	1,084,930	16,600	1,688,272
2000	8,795	786,884	5,626	558,062	8,229	1,231,393	16,680	1,866,657

TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2001

(Taxable transactions in thousands of dollars)

Type of business	STANISLAUS		TULARE		VENTURA		YOLO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<i>Retail Stores</i>								
Women's apparel	85	9,977	80	7,883	193	26,855	19	909
Men's apparel	21	2,869	20	1,250	51	11,177	6	460
Family apparel	90	19,747	111	12,238	230	55,130	35	3,527
Shoes	53	7,283	34	4,216	113	14,645	10	1,031
Apparel stores group	249	39,876	245	25,587	587	107,807	70	5,927
General merchandise stores	98	226,588	138	139,592	173	321,268	22	36,321
Drug stores	53	22,144	42	11,386	99	33,509	15	9,019
General merchandise group	151	248,732	180	150,978	272	354,777	37	45,340
Gifts, art goods, and novelties	200	5,908	111	3,227	181	13,186	36	1,111
Sporting goods	74	10,772	56	5,047	199	24,257	41	4,228
Florists	51	4,361	40	2,414	110	6,440	17	744
Photographic equipment and supplies	6	769	8	397	23	2,401	3	#
Musical instruments	28	5,048	35	2,084	63	9,778	13	1,419
Stationery and books	75	8,041	62	5,841	159	21,375	42	6,178
Jewelry	75	12,042	56	3,631	127	14,267	18	1,473
Office, store, and school supplies	120	37,190	84	11,864	290	72,769	53	10,903
Other specialties	917	41,761	744	19,084	2,027	92,658	272	10,466 #
Specialty stores group	1,546	125,892	1,196	53,589	3,179	257,131	495	36,522
Food stores selling all types of liquor	95	46,705	61	22,128	100	79,809	32	25,395
All other food stores	290	20,885	318	34,702	338	25,082	92	9,441
Food stores group	385	67,590	379	56,830	438	104,891	124	34,836
Eating places: no alcoholic beverages	496	52,448	355	31,617	869	88,252	185	16,603
Eating places: beer and wine	262	24,258	208	16,701	400	50,986	112	11,190
Eating and drinking: all types of liquor	125	20,127	79	11,041	238	51,274	50	8,518
Eating and drinking group	883	96,833	642	59,359	1,507	190,512	347	36,311
Household and home furnishings	235	28,235	179	13,448	455	58,471	67	8,779
Household appliance dealers	53	17,941	32	8,942	56	24,387	14	1,691
Household group	288	46,176	211	22,390	511	82,858	81	10,470
Lumber and building materials	52	63,960	35	28,731	81	119,894	23	17,818
Hardware stores	27	9,939	20	4,394	39	8,901	8	4,085
Plumbing and electrical supplies	20	7,838	20	3,693	45	20,698	6	1,917
Paint, glass, and wallpaper	20	4,947	8	1,787	31	8,072	8	991
Building material group	119	86,684	83	38,605	196	157,565	45	24,811
New motor vehicle dealers	55	209,913	26	94,912	69	432,780	20	75,264
Used motor vehicle dealers	204	29,850	112	11,354	111	26,813	23	2,693
Automotive supplies and parts	248	23,042	180	14,344	229	20,846	64	8,502
Service stations	132	64,564	87	30,884	197	102,970	54	32,658
Automotive group	639	327,369	405	151,494	606	583,409	161	119,117
Packaged liquor stores	48	9,139	20	2,367	114	10,362	20	2,380
Second-hand merchandise	82	1,335	155	1,438	114	3,020	14	536
Farm implement dealers	35	18,518	57	15,090	28	22,986	27	17,534
Farm and garden supply stores	86	13,499	134	19,827	94	13,903	21	2,571
Fuel and ice dealers	19	938	13	537	11	670	9	9,260
Mobile homes, trailers, and campers	21	8,703	11	2,469	14	4,892	7	1,441
Boat, motorcycle, and plane dealers	33	8,247	28	4,848	86	13,201	9	1,905
All other retail stores group	324	60,379	418	46,576	461	69,034	107	35,627
Retail Stores Totals	4,584	1,099,531	3,759	605,408	7,757	1,907,984	1,467	348,961
Business and Personal Services	1,324	56,261	1,150	36,541	2,627	117,696	491	36,552
All Other Outlets	4,521	348,454	3,547	202,839	12,706	576,801	1,848	215,858
Totals All Outlets	10,429	1,504,246	8,456	844,788	23,090	2,602,481	3,806	601,371
HISTORICAL DATA								
Comparable data for retail stores:								
1996	3,751	688,875	3,141	456,478	6,094	1,265,150	1,200	237,641
1997	3,828	722,989	3,211	469,697	6,201	1,352,756	1,217	256,704
1998	3,897	789,604	3,304	497,653	6,298	1,465,282	1,242	288,973
1999	4,183	881,970	3,362	549,200	6,879	1,648,273	1,339	312,636
2000	4,411	989,305	3,599	576,314	7,395	1,786,501	1,398	360,013
Comparable data for all outlets:								
1996	10,746	979,874	8,728	656,889	22,450	1,767,752	3,941	422,285
1997	10,469	1,043,169	8,523	692,087	22,502	1,945,504	3,772	464,336
1998	10,073	1,124,545	8,342	727,506	22,594	2,045,405	3,713	496,921
1999	10,137	1,264,960	8,199	797,333	22,686	2,326,701	3,739	567,925
2000	10,170	1,395,664	8,362	832,378	22,699	2,472,302	3,791	609,053

†, # Sales omitted because their publication would result in the disclosure of confidential information. In Table 3, these are included in the class-of-business group to which they belong when possible.

TABLE 4. TAXABLE SALES IN THE 22 SMALLEST COUNTIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2001
(Taxable transactions in thousands of dollars)

Type of business	ALPINE		AMADOR		CALAVERAS		COLUSA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	2	#	14	870	21	873	7	50
General merchandise stores	1	#	19	18,453	22	4,123	6	1,107
Food stores	7	97	30	8,749	34	6,527	24	3,210
Eating and drinking places	9	243	114	6,668	112	5,301	46	4,453
Home furnishings and appliances	1	#	82	3,627	51	1,188	5	83
Bldg. matrl. and farm implements	--	--	32	6,587	33	8,155	27	5,761
Auto dealers and auto supplies	--	--	37	21,758	29	3,741	19	12,411
Service stations	1	#	14	3,059	21	4,883	7	2,942
Other retail stores	11	555 #	279	7,246	299	6,309	62	2,076
Retail Stores Totals	32	895	621	77,017	622	41,100	203	32,093
All Other Outlets	45	5,196	889	21,838	988	20,110	281	17,945
Totals All Outlets	77	6,091	1,510	98,855	1,610	61,210	484	50,038
Type of business	DEL NORTE		GLENN		INYO		LAKE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	7	191	6	611	15	588	17	452
General merchandise stores	13	10,475	13	7,119	15	8,999	16	20,604
Food stores	30	3,604	28	2,768	25	5,032	45	12,152
Eating and drinking places	64	3,834	57	3,911	60	6,052	139	7,729
Home furnishings and appliances	17	755	11	167	18	690	53	2,195
Bldg. matrl. and farm implements	6	2,472	23	4,042	16	2,641	37	9,038
Auto dealers and auto supplies	17	3,022	30	5,438	17	8,558	62	15,531
Service stations	9	3,134	10	4,656	22	7,330	16	5,298
Other retail stores	113	3,748	102	3,722	180	5,212	258	10,548
Retail Stores Totals	276	31,235	280	32,434	368	45,102	643	83,547
All Other Outlets	391	14,849	412	22,309	427	20,222	1,041	30,006
Totals All Outlets	667	46,084	692	54,743	795	65,324	1,684	113,553
Type of business	LASSEN		MADERA		MARIPOSA		MODOC	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	6	352	57	1,886	9	267	4	157
General merchandise stores	10	10,834	54	27,492	5	677	7	371
Food stores	28	3,674	124	20,192	35	1,855	11	992
Eating and drinking places	53	4,120	211	15,213	34	1,960	25	898
Home furnishings and appliances	17	1,495	66	2,514	7	101	3	#
Bldg. matrl. and farm implements	21	3,716	71	14,526	14	1,184	8	1,512
Auto dealers and auto supplies	22	7,790	121	34,544	12	461	12	3,719
Service stations	11	3,336	45	16,543	8	1,162	10	2,717
Other retail stores	122	2,980	545	18,718	116	2,214	52	1,205 #
Retail Stores Totals	290	38,297	1,294	151,628	240	9,881	132	11,571
All Other Outlets	457	24,601	1,554	65,118	452	19,325	212	7,219
Totals All Outlets	747	62,898	2,848	216,746	692	29,206	344	18,790
Type of business	MONO		PLUMAS		SAN BENITO		SIERRA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	15	1,973	13	198	26	1,150	1	#
General merchandise stores	4	1,063	23	2,292	18	13,637	5	152
Food stores	20	3,825	39	4,379	32	9,935	7	175
Eating and drinking places	78	7,327	112	3,593	99	8,345	22	457
Home furnishings and appliances	14	1,421	32	1,066	47	3,074	3	#
Bldg. matrl. and farm implements	12	4,841	21	4,728	26	6,554	5	942
Auto dealers and auto supplies	8	648	22	6,999	30	18,167	1	#
Service stations	10	2,926	19	2,361	11	3,682	5	518
Other retail stores	137	7,602	152	2,912	233	12,368	16	201 #
Retail Stores Totals	298	31,626	433	28,528	522	76,912	65	2,445
All Other Outlets	327	20,389	644	19,466	773	50,491	66	3,354
Totals All Outlets	625	52,015	1,077	47,994	1,295	127,403	131	5,799

TABLE 4. TAXABLE SALES IN THE 22 SMALLEST COUNTIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2001
(Taxable transactions in thousands of dollars)

Type of business	SISKIYOU		SUTTER		TEHAMA		TRINITY	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	24	567	44	4,702	13	416	6	186
General merchandise stores	26	11,292	23	60,371	20	14,350	7	1,199
Food stores	54	10,216	83	16,523	56	9,672	29	2,735
Eating and drinking places	150	8,959	146	16,051	116	7,757	37	1,393
Home furnishings and appliances	36	1,486	61	6,306	36	1,759	7	213
Bldg. matrl. and farm implements	55	6,453	36	29,627	32	4,127	11	836
Auto dealers and auto supplies	40	9,607	93	40,483	52	46,130	11	653
Service stations	18	4,827	21	10,032	11	9,560	6	915
Other retail stores	414	8,832	379	25,985	274	7,896	96	1,310
Retail Stores Totals	817	62,239	886	210,080	610	101,667	210	9,440
All Other Outlets	1,161	37,254	1,119	52,849	947	31,185	366	6,052
Totals All Outlets	1,978	99,493	2,005	262,929	1,557	132,852	576	15,492
Type of business	TUOLUMNE		YUBA					
	Permits	Taxable transactions	Permits	Taxable transactions				
Retail Stores								
Apparel stores	22	1,233	15	366				
General merchandise stores	22	31,021	19	8,302				
Food stores	55	10,798	53	6,894				
Eating and drinking places	167	12,191	110	7,076				
Home furnishings and appliances	59	2,247	25	1,003				
Bldg. matrl. and farm implements	40	12,012	28	10,493				
Auto dealers and auto supplies	39	13,040	59	10,434				
Service stations	27	8,438	25	7,711				
Other retail stores	448	16,652	219	7,562				
Retail Stores Totals	879	107,632	553	59,841				
All Other Outlets	1,321	32,077	709	32,213				
Totals All Outlets	2,200	139,709	1,262	92,054				

Sales omitted because their publication would result in the disclosure of confidential information. In Table 4, these are included with "Other retail stores" when possible.

TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2001
(Taxable transactions in thousands of dollars)

Type of business	AGOURA HILLS	ALAMEDA	ALHAMBRA	ANAHEIM	ANTIOCH	APPLE VALLEY	ARCADIA	ARROYO GRANDE
Retail Stores								
Apparel stores	453	2,585	3,020	15,099	5,950	123	25,546	2,452
General merchandise stores	1,873	17,576	57,836	68,276	67,462	24,971	63,328	18,052
Food stores	4,763	9,434	8,471	34,110	15,100	5,207	10,491	4,247
Eating and drinking places	9,159	16,305	21,511	95,376	16,630	6,072	20,631	5,539
Home furnishings and appliances	11,980	2,261	2,855	32,941	3,232	400	2,834	3,196
Bldg. matrl. and farm implements	6,378	3,638	14,161	83,200	13,420	2,670	1,830	4,744
Auto dealers and auto supplies	358	26,591	109,352	131,858	43,984	2,075	2,789	13,303
Service stations	7,033	8,267	12,325	46,557	14,577	7,875	7,440	6,113
Other retail stores	5,834	22,883	17,786	86,761	15,416	3,801	27,541	5,577
Retail Stores Totals	47,831	109,540	247,317	594,178	195,771	53,194	162,430	63,223
All Other Outlets	22,374	30,784	33,382	543,592	18,873	4,852	28,984	8,228
Totals All Outlets	70,205	140,324	280,699	1,137,770	214,644	58,046	191,414	71,451
Type of business	ATASCADERO	AUBURN	AZUSA	BAKERSFIELD	BALDWIN PARK	BANNING	BARSTOW	BELL
Retail Stores								
Apparel stores	2,874	1,004	660	36,224	1,866	178	15,712	857
General merchandise stores	7,130	7,841	36,180	207,320	12,487	8,683	12,212	1,778
Food stores	6,815	3,183	3,978	44,967	6,053	2,538	4,248	2,291
Eating and drinking places	5,890	5,306	7,492	79,490	10,699	5,779	11,907	5,799
Home furnishings and appliances	3,119	1,880	771	37,108	803	291	819	602
Bldg. matrl. and farm implements	14,527	1,186	2,578	64,607	14,767	107	2,997	#
Auto dealers and auto supplies	14,975	12,366	5,083	228,048	2,942	13,229	7,852	18,869
Service stations	4,654	3,708	4,567	38,841	7,442	5,217	29,153	4,176
Other retail stores	7,335	8,121	5,281	113,125	16,080	2,367	4,619	3,421 #
Retail Stores Totals	67,319	44,595	66,590	849,730	73,139	38,389	89,519	37,793
All Other Outlets	10,982	17,908	32,706	159,979	21,171	6,577	7,114	11,179
Totals All Outlets	78,301	62,503	99,296	1,009,709	94,310	44,966	96,633	48,972
Type of business	BELLFLOWER	BENICIA	BERKELEY	BEVERLY HILLS	BIG BEAR LAKE	BREA	BRENTWOOD	BUENA PARK
Retail Stores								
Apparel stores	1,029	355	13,071	63,596	1,513	44,648	233	6,303
General merchandise stores	12,495	585	12,002	79,837	7,202	104,384	2,337	27,604
Food stores	4,759	5,989	17,140	5,175	4,683	6,879	6,470	9,213
Eating and drinking places	11,115	6,177	44,753	49,316	9,674	34,035	5,621	23,374
Home furnishings and appliances	2,681	1,503	19,679	16,728	726	23,341	884	7,169
Bldg. matrl. and farm implements	1,012	7,687	21,137	1,544	6,249	1,085	4,654	9,487
Auto dealers and auto supplies	52,474	2,553	40,118	62,979	865	2,959	14,171	118,804
Service stations	9,488	5,404	11,510	3,892	927	6,249	4,770	10,257
Other retail stores	20,173	13,024	75,182	69,639	5,581	67,536	2,957	21,689
Retail Stores Totals	115,226	43,277	254,592	352,706	37,420	291,116	42,097	233,900
All Other Outlets	19,671	54,747	89,684	94,146	4,928	98,022	7,739	91,780
Totals All Outlets	134,897	98,024	344,276	446,852	42,348	389,138	49,836	325,680
Type of business	BURBANK	BURLINGAME	CALEXICO	CAMARILLO	CAMPBELL	CAPITOLA	CARLSBAD	CARMEL
Retail Stores								
Apparel stores	16,603	10,027	10,785	37,128	5,837	11,222	41,662	8,115
General merchandise stores	87,242	4,833	31,766	23,774	15,299	32,893	81,340	4,413
Food stores	17,444	5,853	6,086	8,596	7,950	6,547	14,643	924
Eating and drinking places	49,854	20,492	7,379	20,645	22,877	10,659	28,906	9,975
Home furnishings and appliances	38,965	5,268	1,873	6,273	8,690	2,351	13,300	3,060
Bldg. matrl. and farm implements	24,093	5,443	1,653	4,238	27,971	6,746	11,863	#
Auto dealers and auto supplies	23,479	88,324	11,257	11,899	5,599	29,061	174,514	--
Service stations	21,975	6,292	8,794	9,163	10,863	3,103	12,460	#
Other retail stores	72,243	30,576	8,945	29,057	32,543	18,720	48,732	15,182 #
Retail Stores Totals	351,898	177,108	88,538	150,773	137,629	121,302	427,420	41,669
All Other Outlets	169,795	58,342	6,950	61,134	74,727	8,637	99,467	3,638
Totals All Outlets	521,693	235,450	95,488	211,907	212,356	129,939	526,887	45,307

TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2001
(Taxable transactions in thousands of dollars)

Type of business	CARSON	CATHEDRAL CITY	CERES	CERRITOS	CHICO	CHINO	CHINO HILLS	CHULA VISTA
Retail Stores								
Apparel stores	4,606	2,058	823	40,908	14,728	11,684	438	17,829
General merchandise stores	45,965	30,576	27,417	107,323	81,244	44,476	39,758	165,807
Food stores	6,728	7,257	5,578	3,380	19,023	7,256	7,856	24,153
Eating and drinking places	17,217	11,109	7,661	20,172	29,051	18,977	7,237	40,412
Home furnishings and appliances	17,959	9,636	554	13,030	16,121	3,468	2,292	18,867
Bldg. matrl. and farm implements	25,099	7,802	5,441	14,396	32,842	16,385	6,874	26,672
Auto dealers and auto supplies	90,110	86,605	10,613	257,687	56,718	35,175	853	37,389
Service stations	15,838	8,621	8,510	5,270	12,442	13,673	4,767	26,170
Other retail stores	50,275	6,816	5,397	61,606	53,043	28,807	5,685	54,119
Retail Stores Totals	273,797	170,480	71,994	523,772	315,212	179,901	75,760	411,418
All Other Outlets	165,527	28,104	14,042	98,238	41,690	75,763	5,138	57,590
Totals All Outlets	439,324	198,584	86,036	622,010	356,902	255,664	80,898	469,008
Type of business	CITRUS HEIGHTS	CLAREMONT	CLOVIS	COLMA	COLTON	COMMERCE	COMPTON	CONCORD
Retail Stores								
Apparel stores	19,290	868	9,183	6,728	702	12,504	3,261	33,163
General merchandise stores	87,954	508	84,421	40,664	17,117	20,006	9,175	114,684
Food stores	13,578	5,566	14,818	100	7,558	278	7,470	19,605
Eating and drinking places	25,720	6,848	19,464	3,338	10,077	9,210	7,930	37,409
Home furnishings and appliances	25,042	836	4,543	6,441	1,858	3,208	3,429	37,380
Bldg. matrl. and farm implements	5,273	82	27,150	#	8,892	10,778	992	59,528
Auto dealers and auto supplies	15,296	46,907	59,609	94,973	40,734	3,747	6,154	160,591
Service stations	9,829	5,623	6,763	#	12,225	6,136	6,067	20,445
Other retail stores	60,486	8,932	26,714	52,754 #	14,253	14,079	6,158	84,664
Retail Stores Totals	262,468	76,170	252,665	204,998	113,416	79,946	50,636	567,469
All Other Outlets	17,677	13,767	30,672	9,786	26,696	149,910	65,373	87,538
Totals All Outlets	280,145	89,937	283,337	214,784	140,112	229,856	116,009	655,007
Type of business	CORONA	CORTE MADERA	COSTA MESA	COVINA	CULVER CITY	CUPERTINO	CYPRESS	DALY CITY
Retail Stores								
Apparel stores	4,395	16,971	94,122	2,363	23,640	7,747	3,175	19,263
General merchandise stores	80,355	31,996	172,967	22,384	105,765	58,787	19,214	35,497
Food stores	16,358	3,006	22,964	6,493	10,014	6,639	2,769	11,343
Eating and drinking places	31,928	7,298	60,070	18,769	20,432	23,149	11,640	23,091
Home furnishings and appliances	15,537	13,400	44,532	3,455	11,526	5,844	497	16,369
Bldg. matrl. and farm implements	52,898	5,876	30,961	11,058	14,675	1,303	10,047	1,748
Auto dealers and auto supplies	70,562	27,041	136,207	30,294	43,159	10,327	1,864	28,829
Service stations	26,477	#	19,522	8,696	8,202	9,474	7,313	11,845
Other retail stores	38,251	22,018 #	139,843	33,588	61,154	33,349	13,054	26,036
Retail Stores Totals	336,761	127,606	721,188	137,100	298,567	156,619	69,573	174,021
All Other Outlets	178,829	8,115	168,723	24,202	68,504	84,226	153,851	17,637
Totals All Outlets	515,590	135,721	889,911	161,302	367,071	240,845	223,424	191,658
Type of business	DANA POINT	DANVILLE	DAVIS	DELANO	DIAMOND BAR	DOWNEY	DUARTE	DUBLIN
Retail Stores								
Apparel stores	978	4,483	2,407	1,336	356	15,367	141	15,749
General merchandise stores	1,898	36,608	7,189	8,196	7,624	55,009	28,706	22,854
Food stores	7,045	8,628	10,716	5,557	4,487	10,168	1,780	3,841
Eating and drinking places	23,557	10,821	14,749	4,318	11,677	26,559	4,528	19,559
Home furnishings and appliances	2,097	3,402	827	797	438	4,836	228	26,004
Bldg. matrl. and farm implements	3,605	1,953	4,011	3,670	1,648	20,857	#	12,143
Auto dealers and auto supplies	1,122	1,045	47,466	10,278	5,956	95,745	42,405	113,544
Service stations	7,119	6,814	8,256	2,232	11,026	15,082	3,136	6,103
Other retail stores	13,744	18,648	14,790	3,094	12,079	23,066	3,529 #	49,169
Retail Stores Totals	61,165	92,402	110,411	39,478	55,291	266,689	84,453	268,966
All Other Outlets	19,896	12,962	9,271	5,717	11,081	43,750	10,833	42,118
Totals All Outlets	81,061	105,364	119,682	45,195	66,372	310,439	95,286	311,084

TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2001
(Taxable transactions in thousands of dollars)

Type of business	EL CAJON	EL CENTRO	EL CERRITO	ELK GROVE	EL MONTE	EL SEGUNDO	EMERYVILLE	ENCINITAS
Retail Stores								
Apparel stores	22,171	3,210	1,167	6,735	3,783	561	5,516	4,272
General merchandise stores	71,749	53,445	16,401	50,140	22,736	1,091	3,546	21,127
Food stores	16,895	5,984	4,171	18,592	8,389	2,802	4,976	16,710
Eating and drinking places	28,116	11,009	5,811	19,911	14,169	13,580	11,890	23,738
Home furnishings and appliances	16,497	1,362	3,846	6,343	3,328	244	53,228	18,730
Bldg. matrl. and farm implements	38,894	12,124	1,851	17,803	15,770	7,410	20,278	20,393
Auto dealers and auto supplies	119,506	20,639	17,802	56,801	243,622	384	344	40,145
Service stations	30,900	4,359	2,958	11,141	12,421	32,449	2,751	12,074
Other retail stores	59,005	11,365	6,907	34,124	13,585	23,260	38,228	42,406
Retail Stores Totals	403,733	123,497	60,914	221,590	337,803	81,781	140,757	199,595
All Other Outlets	71,455	25,358	5,136	25,589	53,320	124,069	43,904	29,230
Totals All Outlets	475,188	148,855	66,050	247,179	391,123	205,850	184,661	228,825
Type of business	ESCONDIDO	EUREKA	FAIRFIELD	FOLSOM	FONTANA	FOSTER CITY	FOUNTAIN VALLEY	FREMONT
Retail Stores								
Apparel stores	25,566	6,968	17,053	18,045	4,225	59	5,464	2,958
General merchandise stores	101,986	46,367	91,544	37,107	43,510	28,550	55,538	40,962
Food stores	28,060	6,806	16,553	12,102	16,430	4,366	7,786	27,933
Eating and drinking places	33,420	12,220	25,113	21,686	20,491	7,985	17,453	38,272
Home furnishings and appliances	15,200	4,558	17,816	6,339	3,381	213	7,377	15,132
Bldg. matrl. and farm implements	60,064	10,947	18,286	25,464	5,468	#	2,960	37,610
Auto dealers and auto supplies	169,565	36,199	69,936	133,548	86,875	#	8,544	122,219
Service stations	24,483	9,201	17,949	8,287	22,419	3,969	15,119	26,141
Other retail stores	66,156	23,765	64,195	32,547	16,764	16,044 #	39,072	94,415
Retail Stores Totals	524,500	157,031	338,445	295,125	219,563	61,186	159,313	405,642
All Other Outlets	109,983	27,633	52,056	28,358	76,626	46,610	74,616	264,959
Totals All Outlets	634,483	184,664	390,501	323,483	296,189	107,796	233,929	670,601
Type of business	FRESNO	FULLERTON	GARDENA	GARDEN GROVE	GILROY	GLENDALE	GLENDORA	GRASS VALLEY
Retail Stores								
Apparel stores	50,533	11,597	1,367	6,085	36,126	47,579	795	1,651
General merchandise stores	227,003	72,638	23,194	62,665	18,045	102,116	28,455	13,182
Food stores	68,591	15,260	10,073	17,380	7,362	22,727	7,741	8,597
Eating and drinking places	114,949	32,774	20,062	37,097	13,805	48,084	10,856	4,111
Home furnishings and appliances	55,160	10,487	2,686	6,070	7,649	25,621	1,983	4,938
Bldg. matrl. and farm implements	86,860	16,730	18,156	30,815	21,155	27,227	17,641	3,273
Auto dealers and auto supplies	222,190	43,846	26,782	80,927	66,808	173,816	34,563	18,081
Service stations	54,511	20,802	9,157	26,865	13,139	19,072	4,553	4,016
Other retail stores	186,924	52,975	7,501	24,688	18,728	88,398	14,362	10,039
Retail Stores Totals	1,066,721	277,109	118,978	292,592	202,817	554,640	120,949	67,888
All Other Outlets	291,858	92,971	49,751	110,056	41,879	120,649	20,844	12,695
Totals All Outlets	1,358,579	370,080	168,729	402,648	244,696	675,289	141,793	80,583
Type of business	HANFORD	HAWTHORNE	HAYWARD	HEALDSBURG	HEMET	HERMOSA BEACH	HESPERIA	HOLLISTER
Retail Stores								
Apparel stores	4,906	1,854	18,662	1,202	2,803	1,412	1,113	982
General merchandise stores	38,890	44,626	71,183	1,873	50,044	632	6,479	13,417
Food stores	8,329	6,796	15,743	4,119	8,180	5,857	8,280	9,071
Eating and drinking places	10,928	12,850	27,441	4,961	14,831	11,903	10,157	6,673
Home furnishings and appliances	3,073	3,540	16,496	1,036	3,561	1,393	1,692	2,827
Bldg. matrl. and farm implements	6,853	23,489	34,356	5,848	13,225	3,356	6,584	5,090
Auto dealers and auto supplies	27,795	18,351	127,154	27,810	59,248	18,940	6,500	18,123
Service stations	4,089	7,523	30,151	2,616	9,395	#	14,914	3,454
Other retail stores	16,961	35,301	49,784	4,634	13,480	7,578 #	6,003	7,631
Retail Stores Totals	121,824	154,330	390,970	54,099	174,767	51,071	61,722	67,268
All Other Outlets	13,452	31,269	321,966	14,321	16,988	7,466	19,338	13,595
Totals All Outlets	135,276	185,599	712,936	68,420	191,755	58,537	81,060	80,863

TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2001
(Taxable transactions in thousands of dollars)

Type of business	HUNTINGTON BEACH	HUNTINGTON PARK	INDIO	INDUSTRY	INGLEWOOD	IRVINE	LA CANADA-FLINTRIDGE	LAFAYETTE
Retail Stores								
Apparel stores	20,976	10,990	2,138	13,064	3,469	19,088	3,086	735
General merchandise stores	47,240	11,355	15,764	91,320	37,919	83,538	6,105	3,817
Food stores	28,127	6,180	8,544	3,273	10,794	18,814	4,296	6,158
Eating and drinking places	50,930	12,232	11,522	22,748	17,212	75,047	7,147	7,267
Home furnishings and appliances	28,748	8,473	7,769	28,130	2,131	46,087	1,602	1,188
Bldg. matrl. and farm implements	39,081	10,364	10,114	52,242	13,204	22,965	283	2,593
Auto dealers and auto supplies	105,709	24,532	53,055	134,996	18,131	148,947	483	2,715
Service stations	30,568	3,822	6,109	5,694	10,074	19,501	4,172	4,027
Other retail stores	77,366	6,443	5,737	57,537	29,356	151,247	9,853	13,131
Retail Stores Totals	428,745	94,391	120,752	409,004	142,290	585,234	37,027	41,631
All Other Outlets	112,533	12,737	22,495	218,616	36,735	379,535	5,925	12,857
Totals All Outlets	541,278	107,128	143,247	627,620	179,025	964,769	42,952	54,488
Type of business	LAGUNA BEACH	LAGUNA HILLS	LAGUNA NIGUEL	LA HABRA	LAKE ELSINORE	LAKE FOREST	LAKEWOOD	LA MESA
Retail Stores								
Apparel stores	4,559	12,739	8,459	3,059	14,950	3,324	22,602	11,916
General merchandise stores	1,568	35,652	47,406	29,109	14,830	35,219	71,974	55,163
Food stores	6,218	4,433	12,789	8,686	8,920	13,469	12,571	11,119
Eating and drinking places	18,722	17,078	17,035	14,608	8,544	24,659	27,293	22,666
Home furnishings and appliances	3,726	36,776	7,307	18,175	2,203	11,498	10,297	15,836
Bldg. matrl. and farm implements	2,617	3,406	18,753	13,244	2,374	23,252	11,940	4,934
Auto dealers and auto supplies	2,560	8,036	43,381	23,547	28,862	7,340	35,364	88,584
Service stations	2,251	7,891	5,998	13,537	8,167	13,586	14,244	13,146
Other retail stores	15,809	22,405	19,126	15,815	6,706	36,504	39,654	52,327
Retail Stores Totals	58,030	148,416	180,254	139,780	95,556	168,851	245,939	275,691
All Other Outlets	14,178	22,296	26,942	22,688	15,467	71,824	9,733	23,555
Totals All Outlets	72,208	170,712	207,196	162,468	111,023	240,675	255,672	299,246
Type of business	LA MIRADA	LANCASTER	LA PUENTE	LARKSPUR	LA VERNE	LAWDALE	LEMON GROVE	LIVERMORE
Retail Stores								
Apparel stores	3,023	7,414	1,661	1,132	2,774	1,259	1,658	660
General merchandise stores	4,403	59,780	4,785	4,685	15,979	1,111	2,576	66,110
Food stores	6,150	15,608	5,962	3,848	4,271	2,485	4,664	13,570
Eating and drinking places	10,995	27,200	6,944	6,302	6,835	5,432	5,381	17,242
Home furnishings and appliances	1,872	13,270	1,459	4,358	609	1,330	650	5,768
Bldg. matrl. and farm implements	12,154	26,375	1,791	#	2,342	7,835	22,061	37,740
Auto dealers and auto supplies	11,207	60,158	20,695	#	10,546	5,086	37,740	33,082
Service stations	13,552	30,339	2,620	4,163	5,395	7,027	4,897	16,621
Other retail stores	11,861	26,556	5,132	6,935 #	6,759	8,410	8,743	59,355
Retail Stores Totals	75,217	266,700	51,049	31,423	55,510	39,975	88,370	250,148
All Other Outlets	65,499	42,984	8,282	10,448	15,970	6,161	12,231	129,798
Totals All Outlets	140,716	309,684	59,331	41,871	71,480	46,136	100,601	379,946
Type of business	LODI	LOMPOC	LONG BEACH	LOS ALTOS	LOS ANGELES	LOS BANOS	LOS GATOS	LYNWOOD
Retail Stores								
Apparel stores	1,421	922	28,206	2,310	361,345	441	7,427	2,357
General merchandise stores	47,384	20,295	84,023	1,505	960,792	16,360	4,567	1,373
Food stores	11,677	5,348	47,317	6,225	396,016	4,330	11,612	6,638
Eating and drinking places	15,765	7,848	116,557	9,497	953,781	5,622	17,471	7,202
Home furnishings and appliances	4,894	1,178	25,240	4,826	318,541	419	8,100	949
Bldg. matrl. and farm implements	9,387	1,904	107,095	2,305	459,148	1,757	2,753	4,635
Auto dealers and auto supplies	48,066	19,992	87,696	#	958,036	7,862	59,335	4,396
Service stations	10,304	3,565	54,366	4,825	532,964	4,976	7,776	8,218
Other retail stores	13,626	5,984	108,031	11,219 #	1,198,405	3,158	24,084	4,593
Retail Stores Totals	162,524	67,036	658,531	42,712	6,139,028	44,925	143,125	40,361
All Other Outlets	37,862	11,509	191,762	11,486	2,329,515	8,989	25,563	11,964
Totals All Outlets	200,386	78,545	850,293	54,198	8,468,543	53,914	168,688	52,325

TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2001
(Taxable transactions in thousands of dollars)

Type of business	MADERA	MALIBU	MANHATTAN BEACH	MANTECA	MARTINEZ	MARYSVILLE	MENLO PARK	MERCED
Retail Stores								
Apparel stores	1,311	3,879	11,107	683	751	216	1,500	5,014
General merchandise stores	21,833	1,768	35,586	32,885	4,645	7,796	1,277	65,528
Food stores	7,901	4,270	8,385	10,285	9,411	2,920	13,069	11,242
Eating and drinking places	7,980	10,873	23,992	10,920	6,420	4,575	17,090	16,968
Home furnishings and appliances	1,440	1,236	2,007	2,507	631	786	11,478	7,090
Bldg. matrl. and farm implements	7,978	2,888	389	16,175	8,929	993	2,662	15,430
Auto dealers and auto supplies	19,332	#	18,542	41,966	2,009	8,649	35,126	52,523
Service stations	4,410	3,715	4,576	10,027	4,002	2,930	6,229	9,419
Other retail stores	7,021	5,817 #	22,853	15,955	5,022	4,273	18,322	22,937
Retail Stores Totals	79,206	34,446	127,437	141,403	41,820	33,138	106,753	206,151
All Other Outlets	15,918	8,234	49,779	19,043	29,402	3,955	73,341	63,559
Totals All Outlets	95,124	42,680	177,216	160,446	71,222	37,093	180,094	269,710
Type of business	MILLBRAE	MILL VALLEY	MILPITAS	MISSION VIEJO	MODESTO	MONROVIA	MONTCLAIR	MONTEBELLO
Retail Stores								
Apparel stores	778	3,417	33,763	33,611	35,411	4,113	23,318	20,651
General merchandise stores	#	3,078	35,060	72,183	169,011	10,197	82,141	62,716
Food stores	4,042	5,871	9,299	14,233	30,997	6,378	3,281	7,777
Eating and drinking places	9,699	7,033	39,902	25,723	57,066	15,104	14,406	16,617
Home furnishings and appliances	1,486	1,329	16,763	13,756	33,079	1,555	14,238	8,892
Bldg. matrl. and farm implements	5,582	3,155	16,015	20,352	46,970	32,189	8,758	7,201
Auto dealers and auto supplies	4,107	3,757	9,205	38,560	63,539	45,905	41,444	25,593
Service stations	4,396	2,465	12,839	14,322	23,838	5,677	4,644	18,511
Other retail stores	10,346 #	4,906	52,474	88,036	109,768	24,692	56,616	25,670
Retail Stores Totals	40,436	35,011	225,320	320,776	569,679	145,810	248,846	193,628
All Other Outlets	7,907	8,547	106,119	41,009	94,620	35,148	22,482	53,000
Totals All Outlets	48,343	43,558	331,439	361,785	664,299	180,958	271,328	246,628
Type of business	MONTEREY	MONTEREY PARK	MORENO VALLEY	MORGAN HILL	MOUNTAIN VIEW	MURRIETA	NAPA	NATIONAL CITY
Retail Stores								
Apparel stores	7,113	2,826	11,299	2,311	4,256	546	11,899	21,094
General merchandise stores	30,219	4,130	65,487	23,441	78,489	32,550	38,720	38,222
Food stores	9,224	4,523	15,148	7,103	13,872	6,601	18,379	7,208
Eating and drinking places	29,930	19,545	23,035	10,266	28,511	7,435	21,824	20,226
Home furnishings and appliances	5,290	5,132	8,363	3,037	15,282	2,549	6,609	7,728
Bldg. matrl. and farm implements	2,584	#	11,819	1,323	8,653	25,459	23,879	27,235
Auto dealers and auto supplies	6,889	20,118	46,106	10,968	23,007	2,850	33,686	125,543
Service stations	3,053	6,076	13,137	7,884	18,776	9,159	12,258	11,014
Other retail stores	26,736	15,500 #	21,876	12,863	36,135	30,526	25,366	31,603
Retail Stores Totals	121,038	77,850	216,270	79,196	226,981	117,675	192,620	289,873
All Other Outlets	31,427	19,987	18,399	33,468	170,986	12,651	45,825	38,384
Totals All Outlets	152,465	97,837	234,669	112,664	397,967	130,326	238,445	328,257
Type of business	NEWARK	NEWPORT BEACH	NORCO	NORWALK	NOVATO	OAKDALE	OAKLAND	OCEANSIDE
Retail Stores								
Apparel stores	18,721	26,912	486	4,453	6,057	185	14,761	4,763
General merchandise stores	68,403	63,809	15,067	48,264	55,823	8,234	48,627	64,620
Food stores	8,262	16,606	6,062	8,525	8,626	4,021	46,312	21,429
Eating and drinking places	17,420	72,421	8,290	15,845	13,708	5,201	92,366	33,533
Home furnishings and appliances	8,903	21,417	95	5,481	3,291	1,143	21,879	9,981
Bldg. matrl. and farm implements	13,743	6,234	9,584	10,543	5,515	3,991	44,519	27,897
Auto dealers and auto supplies	45,328	72,750	49,789	48,570	23,575	22,497	144,491	23,151
Service stations	6,734	11,207	7,903	13,874	6,234	5,074	61,528	21,967
Other retail stores	26,704	76,910	10,650	9,933	22,089	3,877	109,988	54,051
Retail Stores Totals	214,218	368,266	107,926	165,488	144,918	54,223	584,471	261,392
All Other Outlets	60,198	98,415	15,129	20,621	30,197	14,195	242,827	39,529
Totals All Outlets	274,416	466,681	123,055	186,109	175,115	68,418	827,298	300,921

TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2001
(Taxable transactions in thousands of dollars)

Type of business	ONTARIO	ORANGE	OROVILLE	OXNARD	PALMDALE	PALM DESERT	PALM SPRINGS	PALO ALTO
Retail Stores								
Apparel stores	52,475	19,783	865	15,758	12,346	26,208	3,900	33,249
General merchandise stores	49,568	58,050	15,250	83,773	76,914	91,077	12,032	91,138
Food stores	22,427	19,216	6,170	16,656	16,092	12,454	11,020	9,620
Eating and drinking places	52,494	54,655	6,160	33,120	25,383	37,618	29,988	51,585
Home furnishings and appliances	21,234	22,669	1,410	18,583	2,475	37,558	3,476	18,589
Bldg. matrl. and farm implements	49,140	45,806	2,770	54,876	20,031	19,373	14,854	5,462
Auto dealers and auto supplies	187,750	121,714	9,808	115,257	44,203	2,016	18,565	60,608
Service stations	40,858	20,646	3,891	20,417	16,718	4,437	10,908	8,812
Other retail stores	176,181	83,011	4,971	55,814	39,337	68,350	18,015	70,054
Retail Stores Totals	652,127	445,550	51,295	414,254	253,499	299,091	122,758	349,117
All Other Outlets	301,741	180,693	15,669	78,055	28,182	50,665	35,129	122,623
Totals All Outlets	953,868	626,243	66,964	492,309	281,681	349,756	157,887	471,740
Type of business	PARAMOUNT	PASADENA	PASO ROBLES	PERRIS	PETALUMA	PICO RIVERA	PINOLE	PITTSBURG
Retail Stores								
Apparel stores	1,986	34,282	2,266	1,312	8,134	1,847	1,801	6,867
General merchandise stores	21,344	80,749	30,277	12,831	20,333	9,458	24,047	28,458
Food stores	5,710	25,498	5,788	6,257	13,692	5,945	5,105	9,194
Eating and drinking places	7,491	75,690	10,682	6,831	17,048	10,918	9,891	10,729
Home furnishings and appliances	1,341	35,629	3,515	304	5,405	719	4,690	3,392
Bldg. matrl. and farm implements	8,963	15,292	10,914	3,700	8,495	6,488	6,285	18,545
Auto dealers and auto supplies	2,881	111,801	25,031	8,687	80,571	7,443	2,125	48,545
Service stations	7,122	17,897	7,346	9,638	12,341	6,304	5,042	2,915
Other retail stores	9,763	95,050	12,794	4,591	22,568	7,244	20,316	21,675
Retail Stores Totals	66,601	491,888	108,613	54,151	188,587	56,366	79,302	150,320
All Other Outlets	47,234	207,070	17,711	27,832	61,321	35,810	2,421	31,930
Totals All Outlets	113,835	698,958	126,324	81,983	249,908	92,176	81,723	182,250
Type of business	PLACENTIA	PLACERVILLE	PLEASANT HILL	PLEASANTON	POMONA	PORTERVILLE	POWAY	RANCHO CUCAMONGA
Retail Stores								
Apparel stores	358	916	6,416	29,923	3,762	2,647	985	6,585
General merchandise stores	5,975	4,385	37,483	103,018	18,852	29,840	31,309	78,287
Food stores	5,645	7,254	7,084	12,963	12,233	7,984	6,942	18,459
Eating and drinking places	11,937	8,152	15,873	29,651	23,246	8,866	10,799	33,394
Home furnishings and appliances	1,682	1,894	27,173	17,684	8,434	1,800	562	6,329
Bldg. matrl. and farm implements	8,280	3,028	7,273	18,813	22,081	3,568	7,685	31,073
Auto dealers and auto supplies	27,049	24,351	2,025	53,825	68,266	23,740	66,817	3,783
Service stations	6,014	5,206	10,471	10,546	23,782	3,636	6,998	15,052
Other retail stores	16,384	8,366	49,297	62,358	25,605	7,256	15,915	50,965
Retail Stores Totals	83,324	63,552	163,095	338,781	206,261	89,337	148,012	243,927
All Other Outlets	36,671	11,650	11,913	111,096	69,653	11,864	48,342	82,693
Totals All Outlets	119,995	75,202	175,008	449,877	275,914	101,201	196,354	326,620
Type of business	RANCHO SANTA MARGARITA	RED BLUFF	REDDING	REDLANDS	REDONDO BEACH	REDWOOD CITY	RIALTO	RICHMOND
Retail Stores								
Apparel stores	6,306	352	8,715	3,291	20,560	7,949	1,340	9,602
General merchandise stores	13,492	13,322	95,081	49,032	48,392	55,621	18,534	68,756
Food stores	7,733	5,943	22,026	11,817	14,792	16,179	9,683	9,112
Eating and drinking places	7,917	5,438	30,710	18,999	30,376	24,807	11,423	12,103
Home furnishings and appliances	3,616	1,165	16,202	3,402	10,283	11,432	699	7,265
Bldg. matrl. and farm implements	9,168	2,080	38,392	19,720	5,855	12,688	14,161	21,440
Auto dealers and auto supplies	26,051	15,510	76,043	44,446	5,832	88,778	4,267	60,059
Service stations	4,792	3,657	16,369	9,289	9,159	12,736	21,602	42,432
Other retail stores	7,873	4,931	48,496	20,698	29,734	41,176	6,936	24,141
Retail Stores Totals	86,948	52,398	352,034	180,694	174,983	271,366	88,645	254,910
All Other Outlets	15,828	8,389	76,024	30,088	29,469	97,638	78,356	47,450
Totals All Outlets	102,776	60,787	428,058	210,782	204,452	369,004	167,001	302,360

TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2001
(Taxable transactions in thousands of dollars)

Type of business	RIDGECREST	RIVERSIDE	ROCKLIN	ROHNERT PARK	ROSEMEAD	ROSEVILLE	SACRAMENTO	SALINAS
Retail Stores								
Apparel stores	109	30,832	187	3,164	2,757	34,639	50,947	21,825
General merchandise stores	17,817	159,780	25,766	28,990	18,218	127,755	199,387	103,812
Food stores	5,633	33,320	10,847	9,387	3,674	18,427	66,713	23,486
Eating and drinking places	6,610	61,696	7,475	13,429	10,260	46,692	115,722	33,167
Home furnishings and appliances	1,177	22,303	3,888	9,145	712	25,996	34,184	17,728
Bldg. matrl. and farm implements	1,905	77,781	6,347	22,466	1,740	45,811	93,543	48,387
Auto dealers and auto supplies	11,976	219,001	1,963	5,088	5,623	257,834	118,015	91,198
Service stations	1,082	42,531	8,328	6,125	3,911	20,974	50,673	23,994
Other retail stores	4,819	106,546	17,337	14,164	9,266	111,176	184,592	45,530
Retail Stores Totals	51,128	753,790	82,138	111,958	56,161	689,304	913,776	409,127
All Other Outlets	5,632	187,737	21,225	27,323	8,193	89,974	414,676	81,205
Totals All Outlets	56,760	941,527	103,363	139,281	64,354	779,278	1,328,452	490,332
Type of business	SAN BERNARDINO	SAN BRUNO	SAN CARLOS	SAN CLEMENTE	SAN DIEGO	SAN DIMAS	SAN FERNANDO	SAN FRANCISCO
Retail Stores								
Apparel stores	18,143	8,240	1,042	1,789	186,876	3,821	2,688	215,410
General merchandise stores	134,525	48,972	4,409	16,130	583,340	13,970	14,412	324,931
Food stores	25,166	4,435	2,399	8,138	176,645	5,786	4,270	112,176
Eating and drinking places	54,645	13,679	8,236	14,987	444,640	9,845	8,333	446,331
Home furnishings and appliances	24,876	1,782	8,133	4,097	180,118	9,407	3,130	132,069
Bldg. matrl. and farm implements	52,141	9,585	30,654	10,005	274,323	1,337	15,525	78,420
Auto dealers and auto supplies	141,433	32,261	11,643	2,674	519,078	527	18,411	107,426
Service stations	26,215	7,350	4,685	10,656	208,446	5,468	928	87,735
Other retail stores	91,095	15,995	37,175	14,022	568,088	12,889	22,407	579,058
Retail Stores Totals	568,239	142,299	108,376	82,498	3,141,554	63,050	90,104	2,083,556
All Other Outlets	103,803	13,498	38,539	31,356	1,207,708	29,379	14,524	1,074,949
Totals All Outlets	672,042	155,797	146,915	113,854	4,349,262	92,429	104,628	3,158,505
Type of business	SAN GABRIEL	SAN JOSE	SAN JUAN CAPISTRANO	SAN LEANDRO	SAN LUIS OBISPO	SAN MARCOS	SAN MATEO	SAN PABLO
Retail Stores								
Apparel stores	733	97,556	3,577	16,819	8,046	1,146	32,410	419
General merchandise stores	1,181	374,416	25,984	112,099	28,086	23,879	91,058	5,246
Food stores	3,577	110,065	3,655	15,050	11,163	9,229	18,883	7,531
Eating and drinking places	13,583	218,961	9,560	22,732	23,996	16,892	35,436	6,399
Home furnishings and appliances	5,547	105,976	4,145	12,221	11,252	30,722	34,602	798
Bldg. matrl. and farm implements	1,791	172,533	7,686	59,342	13,197	37,548	24,699	#
Auto dealers and auto supplies	18,166	385,619	75,850	64,610	66,251	8,704	31,219	2,275
Service stations	6,967	158,273	4,568	15,813	10,726	9,431	18,815	3,095
Other retail stores	14,151	355,722	15,043	42,868	36,115	27,017	78,806	6,384 #
Retail Stores Totals	65,696	1,979,121	150,068	361,554	208,832	164,568	365,928	32,147
All Other Outlets	14,391	1,005,634	25,019	143,291	33,960	55,973	61,981	5,670
Totals All Outlets	80,087	2,984,755	175,087	504,845	242,792	220,541	427,909	37,817
Type of business	SAN RAFAEL	SAN RAMON	SANTA ANA	SANTA BARBARA	SANTA CLARA	SANTA CLARITA	SANTA CRUZ	SANTA FE SPRINGS
Retail Stores								
Apparel stores	6,793	3,243	34,332	22,258	14,828	18,366	6,250	1,419
General merchandise stores	40,736	21,329	100,861	59,816	78,263	99,276	35,128	15,085
Food stores	14,429	10,872	38,541	22,476	14,052	20,033	10,170	4,688
Eating and drinking places	22,228	18,116	67,006	52,259	49,033	43,383	25,627	10,928
Home furnishings and appliances	25,379	5,349	31,024	24,222	45,997	11,662	8,567	2,635
Bldg. matrl. and farm implements	51,591	18,082	59,673	24,022	23,180	34,073	12,755	28,301
Auto dealers and auto supplies	95,696	5,184	127,999	53,744	142,286	130,781	32,604	42,426
Service stations	15,477	7,919	29,336	15,054	18,775	28,035	9,233	7,437
Other retail stores	56,522	27,281	106,639	63,787	90,413	61,157	32,539	33,813
Retail Stores Totals	328,851	117,375	595,411	337,638	476,827	446,766	172,873	146,732
All Other Outlets	75,864	61,900	326,691	76,582	404,188	98,676	36,866	307,785
Totals All Outlets	404,715	179,275	922,102	414,220	881,015	545,442	209,739	454,517

TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2001
(Taxable transactions in thousands of dollars)

Type of business	SANTA MARIA	SANTA MONICA	SANTA ROSA	SANTEE	SCOTT'S VALLEY	SEAL BEACH	SEASIDE	SELMA
Retail Stores								
Apparel stores	7,291	57,881	33,331	742	243	1,049	304	903
General merchandise stores	81,959	38,099	157,061	45,710	7,048	13,398	6,896	15,664
Food stores	10,534	19,533	35,225	7,601	4,359	3,273	1,703	3,097
Eating and drinking places	22,339	78,649	45,696	8,741	3,733	11,301	5,398	5,804
Home furnishings and appliances	10,431	19,605	41,008	801	845	2,543	1,042	745
Bldg. matrl. and farm implements	53,507	19,925	44,497	16,836	1,917	859	4,542	6,051
Auto dealers and auto supplies	71,532	110,561	148,965	6,498	2,641	#	79,033	49,296
Service stations	9,061	12,460	28,591	6,136	3,734	6,896	2,864	1,706
Other retail stores	42,111	93,918	120,402	16,702	10,613	6,072 #	6,721	3,288
Retail Stores Totals	308,765	450,631	654,776	109,767	35,133	45,391	108,503	86,554
All Other Outlets	47,025	122,666	107,006	30,419	10,400	7,367	15,333	6,807
Totals All Outlets	355,790	573,297	761,782	140,186	45,533	52,758	123,836	93,361
Type of business	SIGNAL HILL	SIMI VALLEY	SOLANA BEACH	SONOMA	SONORA	SOUTH GATE	SOUTH LAKE TAHOE	SOUTH SAN FRANCISCO
Retail Stores								
Apparel stores	878	4,364	4,891	1,943	738	2,214	3,726	886
General merchandise stores	39,619	69,029	#	5,089	22,638	28,448	7,719	61,300
Food stores	1,594	18,432	3,572	6,817	5,340	7,789	10,736	8,666
Eating and drinking places	3,461	27,937	8,591	8,174	4,926	12,112	12,980	17,700
Home furnishings and appliances	3,197	5,394	5,390	1,544	1,212	6,731	1,941	10,447
Bldg. matrl. and farm implements	21,107	29,306	3,631	3,844	5,916	4,439	5,058	22,682
Auto dealers and auto supplies	55,173	51,334	#	6,961	1,207	48,533	6,881	17,545
Service stations	2,076	16,790	2,138	3,379	2,423	10,203	3,427	30,897
Other retail stores	53,368	29,659	14,368 #	5,713	9,539	7,525	9,530	19,748
Retail Stores Totals	180,473	252,245	42,581	43,464	53,939	127,994	61,998	189,871
All Other Outlets	36,161	54,482	7,166	5,634	6,456	32,092	12,770	117,088
Totals All Outlets	216,634	306,727	49,747	49,098	60,395	160,086	74,768	306,959
Type of business	STANTON	STOCKTON	SUNNYVALE	TEMECULA	TEMPLE CITY	THOUSAND OAKS	TORRANCE	TRACY
Retail Stores								
Apparel stores	621	24,364	5,423	17,763	3,701	26,283	55,491	11,402
General merchandise stores	9,570	143,462	58,017	96,251	9,599	81,991	176,662	36,511
Food stores	6,096	36,417	18,398	15,137	2,664	23,597	22,091	13,169
Eating and drinking places	8,200	53,404	41,235	33,926	5,719	47,381	66,507	15,071
Home furnishings and appliances	596	24,724	8,199	18,466	983	32,201	49,267	3,910
Bldg. matrl. and farm implements	10,712	66,392	29,377	27,097	564	30,205	36,218	12,146
Auto dealers and auto supplies	3,919	156,356	104,475	101,567	932	170,026	164,424	54,323
Service stations	6,108	31,620	18,063	20,442	2,574	19,318	25,155	13,641
Other retail stores	9,475	88,139	58,580	68,099	5,009	97,089	155,629	16,041
Retail Stores Totals	55,297	624,878	341,767	398,748	31,745	528,091	751,444	176,214
All Other Outlets	16,752	133,724	225,235	74,144	3,771	107,780	183,730	24,011
Totals All Outlets	72,049	758,602	567,002	472,892	35,516	635,871	935,174	200,225
Type of business	TRUCKEE	TULARE	TURLOCK	TUSTIN	UKIAH	UNION CITY	UPLAND	VACAVILLE
Retail Stores								
Apparel stores	2,771	6,391	2,123	10,758	851	2,736	2,891	19,174
General merchandise stores	3,572	23,937	40,508	46,007	28,224	27,165	29,296	49,436
Food stores	5,552	8,834	12,193	10,960	6,442	8,174	8,958	14,147
Eating and drinking places	5,285	9,080	15,177	27,108	6,640	15,488	14,567	22,863
Home furnishings and appliances	2,338	3,339	4,115	24,223	1,421	3,117	8,079	12,662
Bldg. matrl. and farm implements	8,794	8,478	17,717	18,378	8,299	17,022	20,619	21,643
Auto dealers and auto supplies	1,308	21,959	36,639	129,991	13,986	3,293	26,916	53,046
Service stations	3,233	3,984	11,590	11,761	4,185	7,125	11,606	14,529
Other retail stores	6,998	14,513	14,200	67,003	12,025	23,795	19,664	28,113
Retail Stores Totals	39,851	100,515	154,262	346,189	82,073	107,915	142,596	235,613
All Other Outlets	12,253	21,376	37,087	79,361	7,854	58,687	35,255	39,732
Totals All Outlets	52,104	121,891	191,349	425,550	89,927	166,602	177,851	275,345

TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2001
(Taxable transactions in thousands of dollars)

Type of business	VALLEJO	VENTURA	VICTORVILLE	VISALIA	VISTA	WALNUT CREEK	WATSONVILLE	WEST COVINA
Retail Stores								
Apparel stores	7,402	20,766	10,434	15,331	10,763	21,258	2,430	32,295
General merchandise stores	60,950	77,979	79,679	89,732	64,727	91,955	22,895	81,154
Food stores	15,762	17,367	11,453	15,541	12,221	14,721	10,218	10,862
Eating and drinking places	21,605	37,459	25,383	31,929	16,013	35,998	10,898	23,992
Home furnishings and appliances	7,623	15,333	13,135	15,791	8,109	23,352	1,473	14,024
Bldg. matr. and farm implements	16,623	28,439	26,101	28,566	14,935	15,066	10,949	3,187
Auto dealers and auto supplies	73,293	109,488	66,659	48,632	31,760	131,617	26,247	83,870
Service stations	15,567	16,842	15,867	13,107	11,815	14,558	5,831	8,128
Other retail stores	25,263	57,105	42,264	38,008	19,044	57,756	13,479	42,335
Retail Stores Totals	244,088	380,778	290,975	296,637	189,387	406,281	104,420	299,847
All Other Outlets	33,031	84,818	28,566	89,460	53,532	58,436	22,173	24,831
Totals All Outlets	277,119	465,596	319,541	386,097	242,919	464,717	126,593	324,678
Type of business	WEST HOLLYWOOD	WESTMINSTER	WEST SACRAMENTO	WHITTIER	WOODLAND	YORBA LINDA	YUBA CITY	YUCCA VALLEY
Retail Stores								
Apparel stores	11,413	20,148	948	11,603	2,062	526	4,365	950
General merchandise stores	5,187	84,485	2,538	28,467	34,321	27,587	60,189	17,580
Food stores	17,832	11,845	11,163	11,865	10,942	7,461	13,543	4,964
Eating and drinking places	46,646	19,276	6,868	21,171	10,357	12,782	14,849	4,707
Home furnishings and appliances	18,169	7,249	5,232	3,701	3,036	4,740	5,558	476
Bldg. matr. and farm implements	5,721	19,321	18,269	10,169	18,363	11,842	14,848	1,766
Auto dealers and auto supplies	3,523	101,262	11,446	40,384	27,042	2,957	28,449	9,399
Service stations	4,193	13,436	10,256	8,095	5,524	5,654	6,361	4,383
Other retail stores	26,399	52,193	17,166	22,392	11,147	35,801	21,399	4,467
Retail Stores Totals	139,083	329,215	83,886	157,847	122,794	109,350	169,561	48,692
All Other Outlets	42,360	36,596	104,795	37,814	37,594	31,412	19,947	4,084
Totals All Outlets	181,443	365,811	188,681	195,661	160,388	140,762	189,508	52,776

Sales omitted because their publication would result in the disclosure of confidential information. In Table 5, these are included with "Other retail stores" when possible.

TABLE 6. TAXABLE SALES IN ALL CITIES EXCEPT THE 272 LARGEST, FOURTH QUARTER 2001
(Taxable transactions in thousands of dollars)

City	Retail Stores		Total outlets		City	Retail Stores		Total outlets	
	Permits	Taxable Transactions	Permits	Taxable Transactions		Permits	Taxable Transactions	Permits	Taxable Transactions
ADELANTO	61	6,163	190	19,343	GONZALES	68	4,379	113	6,124
ALBANY	252	23,527	484	30,779	GRAND TERRACE	99	7,677	213	13,651
ALISO VIEJO	465	64,890	1,065	74,525	GREENFIELD	74	6,674	132	8,416
ALTURAS	76	9,261	169	10,211	GRIDLEY	97	17,647	194	19,238
AMADOR	15	328	32	397	GROVER BEACH	174	15,345	423	19,459
AMERICAN CANYON	74	21,599	198	24,704	GUADALUPE	43	3,344	72	3,680
ANDERSON	182	22,921	408	30,162	GUSTINE	47	4,287	122	5,059
ANGELS CAMP	93	12,920	188	14,354	HALF MOON BAY	229	32,654	542	38,800
ARCATA	289	24,227	683	34,633	HAWAIIAN GARDENS	155	11,171	274	12,206
ARTESIA	351	30,182	583	46,022	HERCULES	126	8,870	267	21,998
ARVIN	81	3,423	125	6,588	HIDDEN HILLS	12	254	44	350
ATHERTON	41	351	215	2,568	HIGHLAND	241	25,473	534	28,973
ATWATER	204	21,086	417	34,379	HILLSBOROUGH	34	191	252	2,128
AVALON	138	9,848	222	10,557	HOLTVILLE	44	1,727	84	2,769
AVENAL	51	2,552	69	3,011	HUGHSON	52	4,333	108	5,635
BEAUMONT	218	19,471	477	23,499	HURON	57	2,339	77	2,609
BELL GARDENS	283	28,928	566	34,732	IMPERIAL	65	10,984	147	18,513
BELMONT	245	48,849	695	64,462	IMPERIAL BEACH	210	11,344	364	12,419
BELVEDERE	14	904	98	2,498	INDIAN WELLS	49	5,389	118	12,357
BIGGS	12	353	29	590	IONE	42	1,511	94	2,627
BISHOP	211	32,217	426	37,608	IRWINDALE	137	24,068	606	80,098
BLUE LAKE	14	724	52	1,281	ISLETON	28	2,506	55	2,727
BLYTHE	164	30,264	288	36,858	JACKSON	160	25,099	312	29,231
BRADBURY	4	3	18	22	KERMAN	109	12,823	210	13,465
BRAWLEY	178	22,438	338	29,851	KING CITY	164	18,367	304	24,381
BRISBANE	76	18,826	259	61,699	KINGSBURG	94	11,517	214	13,780
BUELLTON	96	30,477	250	34,586	LAGUNA WOODS	69	19,142	210	19,862
CALABASAS	275	72,928	787	100,215	LA HABRA HEIGHTS	18	202	78	1,645
CALIFORNIA CITY	77	3,300	139	3,795	LAKEPORT	144	27,893	325	29,827
CALIMESA	60	6,934	155	7,848	LA PALMA	101	46,331	292	61,969
CALIPATRIA	23	2,024	35	2,221	LA QUINTA	242	72,334	523	86,776
CALISTOGA	117	13,240	253	14,401	LATHROP	49	12,961	107	42,736
CANYON LAKE	87	1,786	218	2,771	LEMOORE	139	23,902	270	35,690
CARPINTERIA	186	17,074	589	27,530	LINCOLN	118	13,937	316	22,963
CHOWCHILLA	85	14,484	174	17,574	LINDSAY	81	5,472	168	7,383
CLAYTON	92	8,684	195	10,381	LIVE OAK	40	2,647	82	3,480
CLEARLAKE	121	22,736	268	24,192	LIVINGSTON	64	8,373	114	10,319
CLOVERDALE	89	7,295	219	9,068	LOMA LINDA	141	35,743	336	60,879
COACHELLA	186	29,092	269	37,177	LOMITA	259	25,244	616	30,955
COALINGA	103	12,439	206	15,529	LOOMIS	106	10,529	292	19,603
COLFAX	74	8,945	176	13,362	LOS ALAMITOS	266	31,357	754	54,108
COLUSA	79	17,495	181	22,722	LOS ALTOS HILLS	66	368	215	1,796
CORCORAN	90	9,906	154	17,031	LOYALTON	11	722	27	1,612
CORNING	105	41,823	210	49,407	MAMMOTH LAKES	191	25,234	382	34,103
CORONADO	289	22,265	552	39,271	MARICOPA	10	393	20	436
COTATI	110	17,527	316	24,523	MARINA	145	13,987	365	20,369
CRESCENT CITY	130	16,157	258	19,555	MAYWOOD	188	15,709	341	19,826
CUDAHY	116	16,125	231	24,750	MC FARLAND	43	2,805	70	3,104
DEL MAR	432	15,491	1,008	20,878	MENDOTA	71	5,093	93	6,837
DEL REY OAKS	16	3,564	44	4,163	MONTAGUE	19	901	55	1,430
DESERT HOT SPRINGS	157	16,470	292	17,880	MONTE SERENO	23	154	76	428
DINUBA	163	29,115	312	32,214	MOORPARK	209	25,256	715	38,958
DIXON	155	27,149	361	63,873	MORAGA	211	16,685	441	19,392
DORRIS	13	381	25	414	MORRO BAY	261	24,012	584	28,379
DOS PALOS	49	4,018	97	5,393	MOUNT SHASTA	161	11,302	321	15,000
DUNSMUIR	52	1,312	102	1,510	NEEDLES	70	7,709	140	9,719
EAST PALO ALTO	87	39,327	166	42,161	NEVADA CITY	187	14,810	468	21,391
ESCALON	94	13,746	196	15,426	NEWMAN	72	8,251	124	11,619
ETNA	21	703	54	840	OAKLEY	164	19,018	366	20,592
EXETER	105	11,712	216	13,243	OJAI	223	19,275	647	25,922
FAIRFAX	104	6,550	336	8,050	ORANGE COVE	39	1,727	73	2,407
FARMERSVILLE	66	3,524	108	5,639	ORINDA	266	17,814	637	22,165
FERNDALE	58	2,496	123	3,034	ORLAND	106	11,796	230	13,921
FILLMORE	107	17,308	257	19,590	PACIFICA	281	26,730	801	30,634
FIREBAUGH	60	11,409	98	21,182	PACIFIC GROVE	330	30,705	739	37,158
FORT BRAGG	211	22,894	451	32,439	PALOS VERDES ESTATES	70	2,475	353	5,921
FORT JONES	21	1,545	57	1,740	PARADISE	339	28,656	909	33,620
FORTUNA	150	22,942	372	28,491	PARLIER	58	3,289	98	3,842
FOWLER	40	3,409	96	9,267	PATTERSON	97	15,573	182	17,178
GALT	525	14,767	1,423	18,540	PIEDMONT	70	3,468	203	4,523

TABLE 6. TAXABLE SALES IN ALL CITIES EXCEPT THE 272 LARGEST, FOURTH QUARTER 2001
(Taxable transactions in thousands of dollars)

City	Retail Stores		Total outlets		City	Retail Stores		Total outlets	
	Permits	Taxable Transactions	Permits	Taxable Transactions		Permits	Taxable Transactions	Permits	Taxable Transactions
PISMO BEACH	250	29,616	435	34,161	SUISUN	202	16,219	482	19,911
PLYMOUTH	33	1,954	64	2,350	SUSANVILLE	149	28,764	326	33,245
POINT ARENA	27	641	54	1,142	SUTTER CREEK	92	6,716	197	8,056
PORT HUENEME	117	13,329	304	16,193	TAFT	140	19,808	274	29,114
PORTOLA	57	2,984	112	3,517	TEHACHAPI	137	16,506	248	18,848
PORTOLA VALLEY	30	2,006	172	3,932	TEHAMA	3	#	6	27 #
RANCHO MIRAGE	226	65,665	437	80,759	TIBURON	113	7,969	372	11,959
RANCHO PALOS VERDES	191	14,429	759	20,431	TRINIDAD	18	1,345	51	1,467
REEDLEY	183	27,882	395	33,411	TULELAKE	17	768	28	1,096
RIO DELL	26	1,454	56	1,516	TWENTYNINE PALMS	175	13,510	312	14,811
RIO VISTA	69	18,475	167	20,887	VERNON	119	14,460	865	95,357
RIPON	67	23,644	188	27,337	VILLA PARK	35	3,435	164	4,244
RIVERBANK	120	10,384	253	18,758	WALNUT	296	17,119	1,134	29,750
ROLLING HILLS	10	52	43	81	WASCO	134	11,696	220	15,965
ROLLING HILLS ESTATES	162	33,327	412	38,263	WATERFORD	53	4,181	98	4,889
ROSS	16	279	94	1,220	WEED	66	6,081	138	8,625
ST. HELENA	175	31,274	414	44,950	WESTLAKE VILLAGE	198	57,064	669	79,766
SAN ANSELMO	276	18,064	751	24,408	WESTMORLAND	16	2,105	27	2,520
SAND CITY	62	62,093	139	68,417	WHEATLAND	23	1,800	54	1,831
SANGER	175	24,935	375	35,679	WILLIAMS	51	7,307	100	8,958
SAN JACINTO	229	15,037	521	18,659	WILLITS	149	18,142	319	21,896
SAN JOAQUIN	26	850	40	2,895	WILLOWS	85	15,509	191	16,764
SAN JUAN BAUTISTA	99	2,713	204	2,960	WINDSOR	127	41,809	471	63,815
SAN MARINO	117	9,500	376	11,458	WINTERS	52	3,862	120	4,422
SANTA PAULA	234	30,210	575	40,842	WOODLAKE	56	3,559	94	4,852
SARATOGA	328	19,467	808	24,180	WOODSIDE	60	8,033	241	11,394
SAUSALITO	273	22,144	814	31,685	YOUNTVILLE	63	9,301	127	9,890
SEBASTOPOL	252	35,260	667	41,894	YREKA	182	29,555	398	36,514
SHAFTER	92	20,670	172	42,933	YUCAIPA	397	29,245	926	35,693
SHASTA LAKE	74	4,876	212	7,366					
SIERRA MADRE	127	3,585	376	5,584					
SOLEDAD	84	7,166	147	8,226					
SOLVANG	241	19,435	419	23,979					
SOUTH EL MONTE	528	27,409	2,338	71,574					
SOUTH PASADENA	263	27,436	722	35,777					

Sales omitted because their publication would result in the disclosure of confidential information. In Table 6, these are included with "Total Outlets, Taxable Transactions".

FOOTNOTES

a/ Per capita taxable sales were derived by dividing fourth quarter self-assessed taxable sales by the population estimates of the State Department of Finance for January 1. The populations used were 34,385,000 for 2001 and 35,037,000 for 2002.

b/ Some permittees, by the nature of their business, are not required to allocate local sales or use tax to specific local jurisdictions. Their taxable transactions are listed under the column headed "Unallocated" in Table 2. Contractors and manufacturers generate most of the countywide unallocated transactions through construction work and making installations of manufactured products in the various counties. Unallocated taxable sales are not reported in Tables 5 and 6.

Notes concerning permits:

Permits are tabulated twice a year: as of January 1 and July 1. The number of sales tax permits is printed in the second- and fourth-quarter reports for counties and the first- and third-quarter reports for cities. A sales tax permit is required for each place of business operated by all manufacturers, wholesalers, and retailers of tangible personal property except those dealing solely in nontaxable commodities.

Table 3 to Table 5 Conversion Chart

Business Code	Table 3	Table 5
01	Women's Apparel	Apparel Stores
02	Men's Apparel	Apparel Stores
03	Family Apparel	Apparel Stores
04	Shoes	Apparel Stores
05,07,09	General Merchandise Stores	General Merchandise Stores
27	Drug Stores	General Merchandise Stores
11	Gifts, Art Goods, and Novelties	Other Retail Stores
12	Sporting Goods	Other Retail Stores
13	Florists	Other Retail Stores
14	Photographic Equipment and Supplies	Other Retail Stores
15	Musical Instruments	Other Retail Stores
10,16	Stationery and Books	Other Retail Stores
17	Jewelry	Other Retail Stores
18	Office, Store and School Supplies	Other Retail Stores
19,25,26	Other Specialties	Other Retail Stores
34	Food Stores Selling All Types of Liquor	Food Stores
20,21,33	All Other Food Stores	Food Stores
24	Eating Places: No Alcoholic Beverages	Eating and Drinking Places
35	Eating Places: Beer and Wine	Eating and Drinking Places
36	Eating and Drinking: All Types of Liquor	Eating and Drinking Places
30	Household and Home Furnishings	Home Furnishings and Appliances
31	Household Appliance Dealers	Home Furnishings and Appliances
50	Lumber and Building Materials	Bldg. Matrl. and Farm Implements
51	Hardware Stores	Bldg. Matrl. and Farm Implements
52	Plumbing and Electrical Supplies	Bldg. Matrl. and Farm Implements
53	Paint, Glass, and Wallpaper	Bldg. Matrl. and Farm Implements
60	New Motor Vehicle Dealers	Auto Dealers and Auto Supplies
64	Used Motor Vehicle Dealers	Auto Dealers and Auto Supplies
61	Automotive Supplies and Parts	Auto Dealers and Auto Supplies
62	Service Stations	Service Stations
22	Packaged Liquor Stores	Other Retail Stores
32	Second-hand Merchandise	Other Retail Stores
40	Farm Implement Dealers	Bldg. Matrl. and Farm Implements
41	Farm and Garden Supply Stores	Other Retail Stores
46	Fuel and Ice Dealers	Other Retail Stores
63	Mobile Homes, Trailers, and Campers	Other Retail Stores
66,67	Boat, Motorcycle, and Plane Dealers	Other Retail Stores
70-79	Business and Personal Services	All Other Outlets
28,29,55-58		
80-99	All Other Outlets	All Other Outlets